

REGISTERED CHARITY NUMBER: 1170322

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

**FOR
KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objectives of the charity are:

- a) The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to prevent learning disabilities for the public benefit; and
- b) 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 conditions of life.

In order to achieve these aims, Kingston Mencap ('KM') organises the following main areas of work to undertake its public benefit duties:

- Facilitate a community space in the Borough of Kingston for the benefit of our members, families and carers
- Forging links with associated charities and services
- Providing leisure services and promoting health and well-being through clubs and activities

The Trustees consider that the activities undertaken, offered at no or minimal cost, provide benefit to the public and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

Membership

Paid membership in 2022 was 55 members (compared to 88 members in 2021) The Charity continues to focus on increasing membership as there are many people who are on the mailing list who are not paying the subs but still want to receive updates.

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

ACHIEVEMENT AND PERFORMANCE

The Board of Trustees started 2022 with four members Vikram (Treasurer) Judith Broome George Tong and Helen Penn, this was a challenging position to start the year and attempts to recruit new Trustees both from within Kingston MENCAP and via advert in Volunteering website and specialist Trustee recruitment sites were not successful.

Special thanks to Helen and Judith who had both expressed their desire to resign from the board but, were persuaded to stay on to maintain its viability, Helen managing all her professional commitments while living in Chester deserves special thanks for her support and commitment throughout the year.

The challenges the board were dealing with the ongoing financial issues that come with running a full-time community Centre and support Vince with the management of the building the day-to-day support of KM and the needs of hires sadly lead the Trustees to decide that following the Judith's resignation the position for the three remaining members was untenable.

It is impossible to review the year without highlighting the challenges that Searchlight building management has presented, the costs to the organisation of the running and upkeep of the building, the boiler repair carried out by the excellent team from VOS who really deserve special thanks for supporting us to keep the lights on and going above and beyond was nonetheless expensive and time consuming. The liability of maintaining the Searchlight Building was again further highlighted with the water damage and flooding that occurred in Autumn 2022 which led to further expense and loss of income from cancelled hires.

Less should be said about the service KM has received from SSE who with almost no warning or explanation took a payment of over £12,000. For our electricity bill and continue to provide an extremely poor level of service and communications they continue to seek payment without explaining how the bill came about.

The Trustees have continued to work with RBK to come to a more amicable arrangement for the use of and maintenance of the Searchlight building and were able to negotiate a freeze in the rental costs. Other voluntary groups in similar situations have much more favourable arrangements with the council and further negotiations are recommended. The council and wider community gain huge benefit from the stewardship of Searchlight by KM in keeping it open as a thriving Community asset at no cost to the Council and at a benefit to the Council of the £28,000 a year rental income. The Trustees continue to seek support from Councillors and our MP Ed Davey to work with us to make our case stronger to the Council for a better and less financially onerous terms to our lease of the Searchlight Building.

As a member of the Board of Trustees before we took on Searchlight and the process of assessing the commitment and running the charity while tenants of RBK at Searchlight I feel that we have never achieved a point where we have a clear and viable business plan to maintain Searchlight without ongoing substantial cost to Kingston MENCAP that is not covered by the income we have been able to generate from the building. Equally we had not been able to find alternate sources of funding to make up the difference between the cost of Searchlight and the income.

In this respect Kingston MENCAP is not dissimilar to many other charities in needing to constantly seek new sources of income to secure its future operations. It is however a constant source of challenge to be able to do that and maintain the charitable objectives of Kingston MENCAP for its members.

Highlights of this year was the continued support of all Mencap clubs for our members with all weekly clubs seeing good numbers attending and enjoying activities throughout the year.

FINANCIAL REVIEW

Financial position

Total incoming resources amounted to £80,725 (2021 - £106,934) and, total resources expended amounted to £107,303 (2021 £119,533). This has resulted in a deficit for the year of £26,578 (2021 - £12,599 deficit).

The total funds held by the charity at 31 December 2022 amounted to £121,397 (2021 - £147,975).

Reserves policy

The charity operates an unrestricted fund. The trustees have reviewed the financial needs of the charity and consider that they should aim to have sufficient unrestricted funds on hand or on call to ensure that should there be a short term loss of income that there would be sufficient funds available to meet operating costs.

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The following Trustees changes took place during the period:

Organisation Structure of MENCAP and Decision-Making Process

The Trustees meet monthly, and at additional times if necessary. Finances are updated and discussed, together with the performance of Clubs and the planning of activities. The Board has delegated authority for oversight and decision making relating to specific operational and administrative matters to the following three sub-committees:

- Finance & HR
- Centre Management
- Events & Leisure

Risks and Internal Control

The Trustees have overall responsibility for ensuring that MENCAP has appropriate systems of control, both financial and operational. These systems are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. During the Period, the Trustees continued to review the major financial and operational risks facing MENCAP and continue to monitor on a regular basis the implementation of any changes necessary to ensure that, as far as is reasonable, controls are in place to protect MENCAP, its members, those working for it, the general public and other stakeholders.

Strategic Development

The Trustees meet monthly, and at additional times when necessary, to monitor finances and the performance of our clubs and activities as well as to consider future developments and strategies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number .

1170322

Principal address

Searlight Community Centre
Kingston Road
New Malden
KT3 3RX

Trustees

G Tong
V Yadav
H Penn
J Broome (resigned 30.11.22)
M Atterbury (appointed 11.3.23)
G Orgill (appointed 11.3.23)
E Wills (appointed 11.3.23)

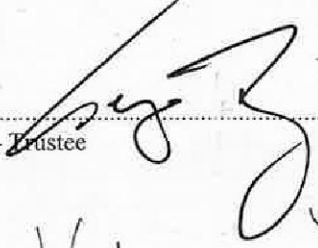
Independent Examiner

Collards
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Surrey
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KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Approved by order of the board of trustees on 06/11/2023 and signed on its behalf by:


.....
G Tong - Trustee


VIKRAM YADAV - TREASURER.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

Independent examiner's report to the trustees of Kingston Society For Children and adults With Learning Disabilities

I report to the charity trustees on my examination of the accounts of Kingston Society For Children and adults With Learning Disabilities (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Andrew Harker FCCA

Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date:

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,566	-	5,566	34,027
Other trading activities	7 2	73,208	1,652	74,860	72,731
Investment income	3	299	-	299	176
Total		79,073	1,652	80,725	106,934
EXPENDITURE ON					
Raising funds		-	890	890	427
Charitable activities					
Charitable activities		106,413	-	106,413	119,106
Total		106,413	890	107,303	119,533
NET INCOME/(EXPENDITURE)		(27,340)	762	(26,578)	(12,599)
RECONCILIATION OF FUNDS					
Total funds brought forward		146,981	994	147,975	160,574
TOTAL FUNDS CARRIED FORWARD		119,641	1,756	121,397	147,975

The notes form part of these financial statements

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	1,200	-	1,200	2,400
CURRENT ASSETS					
Debtors	7	4,599	-	4,599	11,123
Cash at bank		116,769	1,756	118,525	152,771
		<u>121,368</u>	<u>1,756</u>	<u>123,124</u>	<u>163,894</u>
CREDITORS					
Amounts falling due within one year	8	(2,927)	-	(2,927)	(18,319)
NET CURRENT ASSETS		<u>118,441</u>	<u>1,756</u>	<u>120,197</u>	<u>145,575</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>119,641</u>	<u>1,756</u>	<u>121,397</u>	<u>147,975</u>
NET ASSETS		<u>119,641</u>	<u>1,756</u>	<u>121,397</u>	<u>147,975</u>
FUNDS	9				
Unrestricted funds				119,641	146,981
Restricted funds				1,756	994
TOTAL FUNDS				<u>121,397</u>	<u>147,975</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
G Tong - Trustee

.....
V Yadav - Trustee

The notes form part of these financial statements

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income, it is probable that the income will be received, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income received by way of grants, donations and gifts is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the Period in which they are receivable.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Equipment costs are considered to be minimal and therefore are charged to the Period in which they are purchased. All IPADs purchased in 2020 using grant funds were given out to members. Trustees have taken the decision to absorb these costs during the same year instead of amortizing over the useful life of these devices.

Tangible fixed assets

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

Fixtures and fittings - 20% on cost

Taxation

The charity is exempt from 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 particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	1,652	1,552
Membership fees	1,220	495
Club fees	13,823	10,881
Social events	290	525
Coronavirus Job Retention Scheme	-	2,175
Kickstart scheme	-	5,544
Searchlight rent	57,875	51,559
	<u>74,860</u>	<u>72,731</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	299	176
	<u>299</u>	<u>176</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	27,816	6,211	34,027
Other trading activities	65,012	7,719	72,731
Investment income	176	-	176
Total	<u>93,004</u>	<u>13,930</u>	<u>106,934</u>
EXPENDITURE ON			
Raising funds	427	-	427
Charitable activities			
Charitable activities	84,385	34,721	119,106
Total	<u>84,812</u>	<u>34,721</u>	<u>119,533</u>
NET INCOME/(EXPENDITURE)	8,192	(20,791)	(12,599)
RECONCILIATION OF FUNDS			
Total funds brought forward	138,789	21,785	160,574

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>146,981</u>	<u>994</u>	<u>147,975</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2022 and 31 December 2022	<u>6,000</u>
DEPRECIATION	
At 1 January 2022	<u>3,600</u>
Charge for year	<u>1,200</u>
At 31 December 2022	<u>4,800</u>
NET BOOK VALUE	
At 31 December 2022	<u>1,200</u>
At 31 December 2021	<u>2,400</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	4,599	10,498
Prepayments	-	625
	<u>4,599</u>	<u>11,123</u>

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	<u>2,927</u>	<u>18,319</u>

9. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	58,835	(23,301)	35,534
Property fund	88,146	(4,039)	84,107
	<u>146,981</u>	<u>(27,340)</u>	<u>119,641</u>
Restricted funds			
Restricted fund	994	762	1,756
	<u>994</u>	<u>762</u>	<u>1,756</u>
TOTAL FUNDS	<u>147,975</u>	<u>(26,578)</u>	<u>121,397</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	22,140	(45,441)	(23,301)
Property fund	56,933	(60,972)	(4,039)
	<u>79,073</u>	<u>(106,413)</u>	<u>(27,340)</u>
Restricted funds			
Restricted fund	1,652	(890)	762
	<u>1,652</u>	<u>(890)</u>	<u>762</u>
TOTAL FUNDS	<u>80,725</u>	<u>(107,303)</u>	<u>(26,578)</u>

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	52,691	6,144	58,835
Property fund	86,098	2,048	88,146
	<u>138,789</u>	<u>8,192</u>	<u>146,981</u>
Restricted funds			
Restricted fund	21,785	(20,791)	994
	<u>21,785</u>	<u>(20,791)</u>	<u>994</u>
TOTAL FUNDS	<u>160,574</u>	<u>(12,599)</u>	<u>147,975</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,445	(35,301)	6,144
Property fund	51,559	(49,511)	2,048
	<u>93,004</u>	<u>(84,812)</u>	<u>8,192</u>
Restricted funds			
Restricted fund	13,930	(34,721)	(20,791)
	<u>13,930</u>	<u>(34,721)</u>	<u>(20,791)</u>
TOTAL FUNDS	<u>106,934</u>	<u>(119,533)</u>	<u>(12,599)</u>

Purposes of unrestricted funds

The General Fund is to further the objectives of the Charity and provide funding to cover the management and administration costs should income be insufficient, working capital and winding down costs were the organisation have to close.

The Property Fund relates to building costs and income relating to Searchlight. In addition, there is a need to hold funds to cover running costs of Searchlight if not covered by rental income and for any unexpected major repairs or maintenance.

Purposes of restricted funds

Restricted funds are to be spent or applied within a reasonable period from their receipt to further a specific purpose of the charity, which is to further one or more but not all of the charity's charitable purposes. Costs charged to a restricted fund relate to the activities undertaken to further the specific charitable purposes the fund was established to support. These costs include both direct and support costs associated with the activities undertaken by the restricted fund(s). In addition to a reasonable allocation of support costs, other costs associated with raising, investing and managing the restricted funds should normally be charged to the fund to which the cost relates.

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,555	1,748
Grants	4,011	32,279
	<u>5,566</u>	<u>34,027</u>
Other trading activities		
Fundraising events	1,652	1,552
Membership fees	1,220	495
Club fees	13,823	10,881
Social events	290	525
Coronavirus Job Retention Scheme	-	2,175
Kickstart scheme	-	5,544
Searchlight rent	57,875	51,559
	<u>74,860</u>	<u>72,731</u>
Investment income		
Deposit account interest	299	176
	<u>299</u>	<u>176</u>
Total incoming resources	<u>80,725</u>	<u>106,934</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising	890	427
Charitable activities		
Club expenditure	5,844	8,224
Social events	-	191
Family support	-	17,001
Searchlight running cost	62,459	53,371
Other operating costs	36,310	29,039
	<u>104,613</u>	<u>107,826</u>
Support costs		
Other		
Searchlight refurbishment	-	10,680
Governance costs		
Auditors' remuneration	1,800	600
	<u>1,800</u>	<u>600</u>
Total resources expended	<u>107,303</u>	<u>119,533</u>
Net expenditure	<u>(26,578)</u>	<u>(12,599)</u>

This page does not form part of the statutory financial statements