

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
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 2023**

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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

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.

ACHIEVEMENT AND PERFORMANCE

The Board of Trustees started 2023 with three members Vikram Yadev (Treasurer) George Tong and Helen Penn all of whom had provided their intention to stand down in February 2023. New Trustees were appointed in March 2023 Ben Hodges, Elizabeth Wills, Goergina Orgill and Martel Atterbury. All new trustees have experience of working in the Learning Disability sector and have supported the Mencap clubs. Unfortunately Ben Hodges died unexpectedly in March shortly after joining as trustee.

Other changes in 2023 included the resignation of the office manager who left in September to take up a new role outside of Kingston Mencap.

The new Trustees have had a busy year getting to know the organisation's procedures and running the Searchlight Community Centre. One challenge was to complete the accounts for 2022 and 2023 so a full picture of the financial position can be seen and actions can be planned to mitigate the current losses and challenges in rising energy costs. Cost cutting has taken place with the reduction in staff costs and work on getting the invoicing for hirers up to date and collected has helped the financial position. Funds were also moved from a savings account which was inaccessible online to the current bank and placed into an account that receives interest at a higher rate.

The Kingston Mencap clubs continue to support a similar number of people as in previous years with some new memberships in 2023, we are working on an update on all members but believe there to be around 45 registered members with a few more attending the clubs and activities, we hope to have this data more accurate by 2024. Some highlights of 2023 included the Dragon Boat Race where members took part and rowed alongside volunteers, the festival trip to Apulstock festival in July and the Summer event at Searchlight where all hirers came together and enjoyed a day of music and food together. Memberships and subs have been reinvested to the clubs with acts coming in to entertain including an Elvis tribute, a magician, live band night and our voluntary groups sharing ukulele, choir and dance.

The Carers groups continue to meet on a regular basis with the amazing support of the volunteer organiser Gill who ensures connection to supporting services is accessible for the carers who attend.

We are grateful to all our wonderful volunteers who provide support at Kingston Mencap clubs every week. Their dedication makes everything possible for our members to meet, form friendships and enjoy a full and happy life.

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

Financial position

Financial position Total incoming resources amounted to £90,172 (2022 - £80,725) and, total resources expended amounted to £116,756 (2022 £107,303). This has resulted in a deficit for the year of £26,584 (2022 - £26,578 deficit).

The total funds held by the charity at 31 December 2023 amounted to £94,813 (2022 - £121,397).

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

Searhlight Community Centre
Kingston Road
New Malden
KT3 3RX

Trustees

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

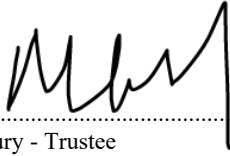
Independent Examiner

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

Approved by order of the board of trustees onKingston.mencap..... and signed on its behalf by:

A handwritten signature in black ink, consisting of several loops and a long vertical stroke at the end, positioned above a dotted line.

M Atterbury - Trustee

**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 2023.

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

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Chartered Accountants
5-9 Eden Street
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Date:1/3/2024.....

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

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

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,690	4,059	8,749	5,566
Other trading activities	2	81,341	-	81,341	74,860
Investment income	3	82	-	82	299
Total		<u>86,113</u>	<u>4,059</u>	<u>90,172</u>	<u>80,725</u>
EXPENDITURE ON					
Raising funds		202	-	202	890
Charitable activities					
Charitable activities		112,495	4,059	116,554	106,413
Total		<u>112,697</u>	<u>4,059</u>	<u>116,756</u>	<u>107,303</u>
NET INCOME/(EXPENDITURE)		(26,584)	-	(26,584)	(26,578)
RECONCILIATION OF FUNDS					
Total funds brought forward		119,641	1,756	121,397	147,975
TOTAL FUNDS CARRIED FORWARD		<u><u>93,057</u></u>	<u><u>1,756</u></u>	<u><u>94,813</u></u>	<u><u>121,397</u></u>

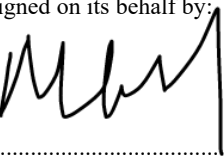
The notes form part of these financial statements

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

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	-	-	-	1,200
CURRENT ASSETS					
Debtors	7	7,513	-	7,513	4,599
Cash at bank		91,457	1,756	93,213	118,525
		<u>98,970</u>	<u>1,756</u>	<u>100,726</u>	<u>123,124</u>
CREDITORS					
Amounts falling due within one year	8	(5,913)	-	(5,913)	(2,927)
NET CURRENT ASSETS		<u>93,057</u>	<u>1,756</u>	<u>94,813</u>	<u>120,197</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>93,057</u>	<u>1,756</u>	<u>94,813</u>	<u>121,397</u>
NET ASSETS		<u>93,057</u>	<u>1,756</u>	<u>94,813</u>	<u>121,397</u>
FUNDS	9				
Unrestricted funds				93,057	119,641
Restricted funds				1,756	1,756
TOTAL FUNDS				<u>94,813</u>	<u>121,397</u>

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


.....
M Atterbury - Trustee

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

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 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	3,188	1,652
Membership fees	395	1,220
Club fees	17,471	13,823
Social events	302	290
Searchlight rent	59,985	57,875
	<u>81,341</u>	<u>74,860</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	82	299
	<u>82</u>	<u>299</u>

4. 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 no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,566	-	5,566
Other trading activities	73,208	1,652	74,860
Investment income	299	-	299
Total	<u>79,073</u>	<u>1,652</u>	<u>80,725</u>
EXPENDITURE ON			
Raising funds	-	890	890
Charitable activities			
Charitable activities	106,413	-	106,413
Total	<u>106,413</u>	<u>890</u>	<u>107,303</u>
NET INCOME/(EXPENDITURE)	(27,340)	762	(26,578)
RECONCILIATION OF FUNDS			
Total funds brought forward	146,981	994	147,975
TOTAL FUNDS CARRIED FORWARD	<u>119,641</u>	<u>1,756</u>	<u>121,397</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2023 and 31 December 2023	6,000
DEPRECIATION	
At 1 January 2023	4,800
Charge for year	1,200
At 31 December 2023	6,000
NET BOOK VALUE	
At 31 December 2023	-
At 31 December 2022	1,200

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	4,817	4,599
Prepayments	2,696	-
	7,513	4,599

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	5,913	2,927

9. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	35,534	(40,134)	3,372	(1,228)
Property fund	84,107	13,550	(3,372)	94,285
	119,641	(26,584)	-	93,057
Restricted funds				
Restricted fund	1,756	-	-	1,756
TOTAL FUNDS	121,397	(26,584)	-	94,813

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,568	(67,702)	(40,134)
Property fund	58,545	(44,995)	13,550
	<u>86,113</u>	<u>(112,697)</u>	<u>(26,584)</u>
Restricted funds			
Restricted fund	4,059	(4,059)	-
	<u>4,059</u>	<u>(4,059)</u>	<u>-</u>
TOTAL FUNDS	<u><u>90,172</u></u>	<u><u>(116,756)</u></u>	<u><u>(26,584)</u></u>

Comparatives for 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><u>147,975</u></u>	<u><u>(26,578)</u></u>	<u><u>121,397</u></u>

Comparative 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><u>80,725</u></u>	<u><u>(107,303)</u></u>	<u><u>(26,578)</u></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

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. MOVEMENT IN FUNDS - continued

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.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

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

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,700	1,555
Grants	6,049	4,011
	<u>8,749</u>	<u>5,566</u>
Other trading activities		
Fundraising events	3,188	1,652
Membership fees	395	1,220
Club fees	17,471	13,823
Social events	302	290
Searchlight rent	59,985	57,875
	<u>81,341</u>	<u>74,860</u>
Investment income		
Deposit account interest	82	299
	<u>90,172</u>	<u>80,725</u>
Total incoming resources		
	<u>90,172</u>	<u>80,725</u>
EXPENDITURE		
Raising donations and legacies		
Fundraising	202	890
Charitable activities		
Club expenditure	6,744	5,844
Searchlight running cost	74,720	62,459
Other operating costs	33,050	36,310
	<u>114,514</u>	<u>104,613</u>
Support costs		
Governance costs		
Auditors' remuneration	2,040	1,800
	<u>116,756</u>	<u>107,303</u>
Total resources expended		
	<u>116,756</u>	<u>107,303</u>
Net expenditure	<u>(26,584)</u>	<u>(26,578)</u>

This page does not form part of the statutory financial statements