

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
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 2024**

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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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
- 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.

ACHIEVEMENT AND PERFORMANCE

The Board of Trustees started 2024 with three Trustees were appointed, Elizabeth Wills, Goergina Orgill and Martel Atterbury. At the AGM on 11 July 2024 a new Chair person was appointed, Annabel Poate Joyner. Annabel brings with her a wealth of experience working to support vulnerable people as a highly qualified Chartered Clinical and Coaching Psychologist.

Following on from last year's ambitions to take the year to focus on the organisation's operations and make changes to current procedures the trustees are content this has been beneficial and all are pleased to have recovered from the previous years high losses to a break even position. From here our ambition is to continue to improve the services Mencap Kingston offer to our members whilst still working towards a longer term sustainability by working with Kingston council and partners to reduce costs and increase income where it is commercially viable to do so. The energy costs continue to be a challenge for the charity with very high bills over the winter period.

The Kingston Mencap clubs continue to support a similar number of people as in previous years with a steady growth of memberships in 2024. We are working on an update on all members but have around 190 registered members with a few more attending the clubs and activities that are in the process of membership.

Some highlights of 2024 for members included the Abba tribute night out at Wimbledon theatre where 80 members and volunteers enjoyed the show together. From a Nursing association grant our members were able to attend two festivals this year, the funding allowed us to keep costs affordable for the group by covering the transport costs of coach travel for which we are very grateful. The summer tea party, BBQ, Christmas fair and music nights have all been well attended and enjoyed by the members and supporters.

The Carers groups continue to meet on a regular basis with the amazing support of Kingston Mencap volunteer Gill who organises key topics to be covered as requested by the group and invites guest speakers along to share their knowledge.

We are so very grateful to all our wonderful volunteers who provide support at Kingston Mencap covering many different roles and make sure the clubs run every week. Their dedication makes everything possible for our members to meet, form friendships and enjoy a full and happy life.

FINANCIAL REVIEW

Financial position

Financial position Total incoming resources amounted to £100,093 (2023 - £90,172) and, total resources expended amounted to £99,503 (2023 £116,756). This has resulted in a surplus for the year of £590 (2023 - £26,584 deficit).

The total funds held by the charity at 31 December 2024 amounted to £95,403 (2023 - £94,813).

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 2024**

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 on a quarterly basis, 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 sub-committees:

- Finance & HR
- 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 quarterly, 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

Searchlight Community Centre
Hammerton Way
New Malden
KT3 3DU

Trustees and Chair

A Poate Joyner
M Atterbury
G Orgill
E Wills

Independent Examiner

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

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

.....
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 2024.

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 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		9,092	-	9,092	8,749
Other trading activities	2	88,957	-	88,957	81,341
Investment income	3	<u>2,044</u>	<u>-</u>	<u>2,044</u>	<u>82</u>
Total		<u>100,093</u>	<u>-</u>	<u>100,093</u>	<u>90,172</u>
EXPENDITURE ON					
Raising funds		-	-	-	202
Charitable activities					
Charitable activities		<u>99,503</u>	<u>-</u>	<u>99,503</u>	<u>116,554</u>
Total		<u>99,503</u>	<u>-</u>	<u>99,503</u>	<u>116,756</u>
NET INCOME/(EXPENDITURE)		590	-	590	(26,584)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>93,057</u>	<u>1,756</u>	<u>94,813</u>	<u>121,397</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>93,647</u></u>	<u><u>1,756</u></u>	<u><u>95,403</u></u>	<u><u>94,813</u></u>

The notes form part of these financial statements

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

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	7	11,693	-	11,693	7,513
Cash at bank		<u>88,672</u>	<u>1,756</u>	<u>90,428</u>	<u>93,213</u>
		100,365	1,756	102,121	100,726
CREDITORS					
Amounts falling due within one year	8	<u>(6,718)</u>	-	<u>(6,718)</u>	<u>(5,913)</u>
NET CURRENT ASSETS		<u>93,647</u>	<u>1,756</u>	<u>95,403</u>	<u>94,813</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>93,647</u>	<u>1,756</u>	<u>95,403</u>	<u>94,813</u>
NET ASSETS		<u>93,647</u>	<u>1,756</u>	<u>95,403</u>	<u>94,813</u>
FUNDS	9				
Unrestricted funds				93,647	93,057
Restricted funds				<u>1,756</u>	<u>1,756</u>
TOTAL FUNDS				<u>95,403</u>	<u>94,813</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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Basis of preparing the financial statements

Income

Expenditure

Tangible fixed assets

Fixtures and fittings - 20% on cost

Taxation

Fund accounting

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 2024**

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	(63)	3,188
Membership fees	649	395
Club fees	21,788	17,471
Social events	-	302
Searchlight rent	<u>66,583</u>	<u>59,985</u>
	<u>88,957</u>	<u>81,341</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>2,044</u>	<u>82</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. 31 DECEMBER 2023 STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,690	4,059	8,749
Other trading activities	81,341	-	81,341
Investment income	<u>82</u>	<u>-</u>	<u>82</u>
Total	<u>86,113</u>	<u>4,059</u>	<u>90,172</u>
 EXPENDITURE ON			
Raising funds	202	-	202
Charitable activities			
Charitable activities	<u>112,495</u>	<u>4,059</u>	<u>116,554</u>
Total	<u>112,697</u>	<u>4,059</u>	<u>116,756</u>
 NET INCOME/(EXPENDITURE)	 (26,584)	 -	 (26,584)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>119,641</u>	<u>1,756</u>	<u>121,397</u>
 TOTAL FUNDS CARRIED FORWARD	 <u>93,057</u>	 <u>1,756</u>	 <u>94,813</u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2024 and 31 December 2024	<u>6,000</u>
DEPRECIATION	
At 1 January 2024 and 31 December 2024	<u>6,000</u>
NET BOOK VALUE	
At 31 December 2024	<u><u>-</u></u>
At 31 December 2023	<u><u>-</u></u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	4,693	4,817
Prepayments	<u>7,000</u>	<u>2,696</u>
	<u><u>11,693</u></u>	<u><u>7,513</u></u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>6,718</u>	<u>5,913</u>

9. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	(1,228)	15,549	14,321
Property fund	<u>94,285</u>	<u>(14,959)</u>	<u>79,326</u>
	93,057	590	93,647
Restricted funds			
Restricted fund	1,756	-	1,756
	<u>94,813</u>	<u>590</u>	<u>95,403</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33,096	(17,547)	15,549
Property fund	<u>66,997</u>	<u>(81,956)</u>	<u>(14,959)</u>
	<u>100,093</u>	<u>(99,503)</u>	<u>590</u>
TOTAL FUNDS	<u><u>100,093</u></u>	<u><u>(99,503)</u></u>	<u><u>590</u></u>

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

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. MOVEMENT IN FUNDS - continued

31 December 2023 Comparatives for 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	<u>84,107</u>	<u>13,550</u>	<u>(3,372)</u>	<u>94,285</u>
	119,641	(26,584)	-	93,057
Restricted funds				
Restricted fund	<u>1,756</u>	<u>-</u>	<u>-</u>	<u>1,756</u>
TOTAL FUNDS	<u><u>121,397</u></u>	<u><u>(26,584)</u></u>	<u><u>-</u></u>	<u><u>94,813</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	27,568	(67,702)	(40,134)
Property fund	<u>58,545</u>	<u>(44,995)</u>	<u>13,550</u>
	86,113	(112,697)	(26,584)
Restricted funds			
Restricted fund	<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>

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 2024**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,342	2,700
Grants	<u>5,750</u>	<u>6,049</u>
	9,092	8,749
Other trading activities		
Fundraising events	(63)	3,188
Membership fees	649	395
Club fees	21,788	17,471
Social events	-	302
Searchlight rent	<u>66,583</u>	<u>59,985</u>
	88,957	81,341
Investment income		
Deposit account interest	<u>2,044</u>	<u>82</u>
Total incoming resources	100,093	90,172
EXPENDITURE		
Raising donations and legacies		
Fundraising	-	202
Charitable activities		
Club expenditure	13,624	6,744
Searchlight running cost	81,977	74,720
Other operating costs	<u>1,802</u>	<u>33,050</u>
	97,403	114,514
Support costs		
Governance costs		
Auditors' remuneration	<u>2,100</u>	<u>2,040</u>
Total resources expended	<u>99,503</u>	<u>116,756</u>
Net income/(expenditure)	<u>590</u>	<u>(26,584)</u>

This page does not form part of the statutory financial statements