

Registered Charity number  
206143

**Merton and Morden Guild of Social Service**  
**Trustees' Report and Annual Financial Statements**  
**31 March 2023**

**Merton and Morden Guild of Social Service**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Charity information	1
Trustees' report	2
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the accounts	7 to 13

## **Merton and Morden Guild of Social Service Charity Information**

### **Trustees**

Andrew Butcher - Chair  
Susan Hedges  
Philip Jones  
Gillian Lewis Lavender  
Malcolm Neale  
Peter Redway  
Mrs Jolanta Novak  
Peter Southgate

### **Reporting accountant**

Kathleen Bhujwalla  
Bhujwalla & Co  
1 Merton Park Parade  
Kingston Road  
Wimbledon  
London  
SW19

### **Bankers**

TSB Bank  
London Road  
Morden

CAF Charity Money Management  
Kings Hill  
West Malling  
Kent

### **Charity number**

206143

**Merton and Morden Guild of Social Service  
Trustees' Annual Report  
for the year ended 31 March 2023**

**Registered charity number** 206143

**Charity's address** 34a Aberconway Road  
Morden  
Surrey

**Trustees who manage the charity**

Andrew Butcher - Chair  
Susan Hedges  
Philip Jones  
Gillian Lewis Lavender  
Malcolm Neale  
Peter Redway  
Mrs Jolanta Novak  
Peter Southgate

**Governing instrument**

The charity is governed by a constitution adopted 2 October 1945, as amended 18 June 1953, 12 July 1947, 9 June 1967, 29 October 1977 and 14 July 1992.

**Objects of the charity and main activities**

The Merton and Morden Guild of Social Service is an independent registered charity governed by a Board of Trustees, which is elected at our Annual General Meeting.

Its mission is to provide group activities for older people which aim to encourage independence, social interaction and positive well being. These activities also aim to defer the effects of isolation and calls on more expensive statutory services.

We provide a wide variety of activities as described in our annual Handbook, and thanks to the support from the London Borough of Merton, we are able to produce activities which remain affordable.

The Guild has two paid employees and uses the services of sessional workers to deliver specialist activities such as our exercise classes, line dance, tap dance and Tai Chi. All these sessional workers are qualified to appropriate standards and undertake regular professional development as laid down by their regulatory bodies.

In addition, we receive about 5,000 hours of help from volunteers which, if paid at the National Minimum Wage of approximately £9.50 per hour, would be valued at £47,500. We are extremely grateful for all the help we receive from volunteers, indeed many activities would not take place without their presence.

**Merton and Morden Guild of Social Service  
Trustees' Annual Report  
for the year ended 31 March 2023**

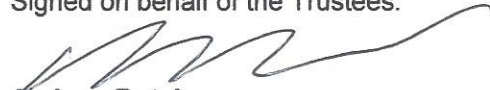
**Risk management**

All Guild activities are risk assessed from time to time and are either held in appropriate premises that we regard as places of safety or, if transport is involved, appropriate vehicles are used.

In financial terms the Guild aims for a broadly balanced budget. It maintains a cash reserve sufficient to deal with contingencies, usually 6 months running costs. After building cash reserves to a record high over the last five years we anticipate that these will be used over the next two years to cover a loss in funding for activities we intend to continue. It is our policy to hold our reserves in a low risk deposit account at CAF (Charities Aid Foundation) Bank.

The Trustees declare that they have approved the Trustees' Report above.

Signed on behalf of the Trustees:



**Andrew Butcher**  
**Chair**

5 March 2025

**Merton and Morden Guild of Social Service**  
**Independent Examiner's Report to the Members of Merton and Morden Guild**  
**On accounts for the year ended 31 March 2023**  
**Charity number 206143**

I report on the accounts of the Guild for the year ended 31 March 2023, which are set out on pages 5 to 13.

**Respective responsibilities of trustee and examiner and basis of report**

The charity's trustees are responsible for the preparation of the accounts in accordance with section 144 of the Charities Act 2011 (the Charities Act).

I report in respect of my examination of the Guild's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the 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 which cause me to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Kathleen Bhujwala  
Chartered Certified Accountant

1 Merton Park Parade  
Kingston Road  
Wimbledon  
London  
SW19

5 March 2025



**Merton and Morden Guild of Social Service**  
**Charity no: 206143**  
**Statement of Financial Activities**  
**for the year ended 31 March 2023**

	Note	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>Income and Expenditure</b>						
<b>Incoming Resources</b>	2					
Income and endowments from:						
Charitable activities		56,150	-	-	56,150	56,150
Donations and legacies		6,718	-	-	6,718	22,967
Other trading activities		22,862	-	-	22,862	20,461
Investment income		6	-	-	6	-
Other		-	-	-	-	2,821
<b>Total incoming resources</b>		<b>85,736</b>	<b>-</b>	<b>-</b>	<b>85,736</b>	<b>102,399</b>
<b>Resources expended</b>	3					
Charitable activities		50,108		161	50,269	57,356
Raising funds		13		-	13	240
Management and administration of the charity	4	26,152		-	26,152	27,576
<b>Total resources expended</b>		<b>(76,273)</b>		<b>(161)</b>	<b>(76,434)</b>	<b>(85,172)</b>
<b>Net income/(expenditure) before transfers</b>		<b>9,463</b>		<b>(161)</b>	<b>9,302</b>	<b>17,227</b>
Transfer between funds		0		0	-	-
<b>Net movement in funds</b>		<b>9,463</b>	<b>-</b>	<b>(161)</b>	<b>9,302</b>	<b>17,227</b>
<b>Reconciliation of funds:</b>						
<b>Total funds brought forward</b>		<b>37,828</b>	<b>-</b>	<b>7,289</b>	<b>45,117</b>	<b>27,890</b>
<b>Total funds carried forward</b>	8	<b>47,291</b>	<b>-</b>	<b>7,128</b>	<b>54,419</b>	<b>45,117</b>

**Merton and Morden Guild of Social Service**  
**Charity no: 206143**  
**Balance Sheet**  
**as at 31 March 2023**

	Notes	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total 2023	Total 2022
		£	£	£	£	£
<b>Fixed assets</b>						
Tangible assets	5			465	465	626
<b>Current assets</b>						
Debtors and prepayments	6	1,965			1,965	487
Short term deposits		797		3,447	4,244	3,890
Cash at bank and in hand		47,956		3,216	51,172	43,387
		50,718	-	6,663	57,381	47,764
<b>Creditors: amounts falling due within one year</b>	7	(3,426)			(3,426)	(3,273)
<b>Net current assets</b>		47,292	-	6,663	53,955	44,491
<b>Net assets</b>		47,292	-	7,128	54,420	45,117
<b>Funds</b>						
Unrestricted funds	8	47,291			47,291	37,828
Restricted funds	8			7,128	7,128	7,289
<b>Total funds</b>		47,291	-	7,128	54,419	45,117

Signed on behalf of the trustees:



**Andrew Butcher**

Approved by the committee on 5 March 2025



**Merton and Morden Guild of Social Service**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**1 Basis of preparation**

***Basis of accounting***

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to the accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with Charities Act 2011.

***Change of accounting policy***

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

There has been no change to the accounting policies since last year.

***Changes to accounting estimates***

No changes to accounting estimates have occurred in the reporting period.

***Material prior year errors***

No material prior year errors have been identified in the reporting period.

**2 Accounting policies**

**Income**

*This standard list of accounting policies has been applied by the charity. Where a different or additional policy has been adopted this is detailed below.*

***Recognition of income***

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

***Offsetting***

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

***Grants and donations***

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

***Legacies***

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

***Government grants***

The charity has received government grants in the reporting period.

**Merton and Morden Guild of Social Service**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

***Tax reclaims on donations and gifts***

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

***Contractual income and performance related grants***

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

***Donated goods***

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

***Donated services and facilities***

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

***Support costs***

The charity has incurred expenditure on support costs.

***Volunteer help***

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

***Income from interest, royalties and dividends***

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

***Expenditure and liabilities***

***Liability recognition***

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.



**Merton and Morden Guild of Social Service**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

***Governance and support costs***

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

***Grants with performance conditions***

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

***Grants payable without performance conditions***

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

***Redundancy cost***

The charity made no redundancy payments during the reporting period.

***Deferred income***

No material item of deferred income has been included in the accounts.

***Creditors***

The charity has creditors which are measured at settlement amounts less any trade discounts.

***Provision for liabilities***

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

***Basic financial instruments***

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.

***Value added tax***

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the SoFA.

***Assets***

***Tangible fixed assets for use by the charity and depreciation***

These are capitalised if they can be used for more than one year. Fixed assets are valued at cost and depreciated at the following rates:

Motor vehicles	25% reducing balance
----------------	----------------------

**Merton and Morden Guild of Social Service**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**2 Analysis of income**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b><i>Charitable activities</i></b>				
Grants received	56,150	-	56,150	56,150
<b><i>Donations and legacies</i></b>				
Donations and gifts	6,718	-	6,718	22,967
<b><i>Other trading activities</i></b>				
Fit for Life	11,722	-	11,722	4,000
Fundraising activities	50	-	50	1,334
Office income	518	-	518	1,005
Regular activities	4,686	-	4,686	3,328
Minibus income	4,263	-	4,263	6,394
Home shopping (Covid 19)	1,623	-	1,623	4,400
	22,862	-	22,862	20,461
<b><i>Other income</i></b>				
CJRS grants	-	-	-	2,821
<b>Total income</b>	<b>85,730</b>	<b>-</b>	<b>85,730</b>	<b>99,578</b>

All income in the prior year was unrestricted.

**Merton and Morden Guild of Social Service**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**3 Analysis of expenditure**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Charitable activities</b>				
Staff costs	28,835	-	28,835	40,746
Fit for Life	5,027	-	5,027	2,331
Regular activities	5,179	-	5,179	3,342
Volunteer expenses	313	-	313	294
Telephones	2,255	-	2,255	1,201
Covid 19 Supplies	2,605	-	2,605	4,448
Equipment	-	-	-	135
Training	-	-	-	714
Minibus costs	5,894	-	5,894	3,937
Minibus depreciation	-	161	161	208
	<u>50,108</u>	<u>161</u>	<u>50,269</u>	<u>57,356</u>
<b>Raising funds</b>				
Fundraising events	<u>13</u>	<u>-</u>	<u>13</u>	<u>240</u>

**4 Management and administration of the charity**

Staff costs	7,400	-	7,400	10,400
Printing, postage and stationery	655	-	655	584
Telephones	1,000	-	1,000	1,000
Office expenses	9,716	-	9,716	8,647
Insurances	628	-	628	591
Minibus costs	1,000	-	1,000	1,000
Rent	4,950	-	4,950	4,950
Miscellaneous	-	-	-	264
Independent examiner's fees	600	-	600	(200)
Office refurbishment	203	-	203	340
	<u>26,152</u>	<u>-</u>	<u>26,152</u>	<u>27,576</u>
<b>Total expenditure</b>	<u>76,273</u>	<u>161</u>	<u>76,434</u>	<u>85,172</u>

**Details of certain items of expenditure**

Independent examiner's fees	<u>600</u>	<u>-</u>	<u>600</u>	<u>(200)</u>
-----------------------------	------------	----------	------------	--------------

**Merton and Morden Guild of Social Service**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**5 Staff costs**

Staff costs comprised:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	36,235	51,146
Average head count in the year - charitable activities	1.5	2.5

**5 Tangible fixed assets for use by the charity**

	<b>Motor vehicles £</b>
<b>Cost</b>	
At 1 April 2022	26,500
At 31 March 2023	26,500
<b>Depreciation</b>	
At 1 April 2022	25,874
Charge for the year	161
At 31 March 2023	26,035
<b>Net book value</b>	
At 31 March 2023	465
At 31 March 2022	626

**6 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	1,791	326
Other debtors and prepayments	174	161
	1,965	487



**Merton and Morden Guild of Social Service**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

<b>7 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors and accrued expenses	<u>3,426</u>	<u>3,273</u>

<b>8 Movement of major funds</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 April	37,828	-	7,289	45,117
Incoming resources	85,736	-	-	85,736
Outgoing resources	(76,273)	-	(161)	(76,434)
Transfer between funds	-	-	-	-
At 31 March	<u>47,291</u>	<u>-</u>	<u>7,128</u>	<u>54,419</u>

**9 Trustees remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related charity.