

KEYNSHAM AND DISTRICT MENCAP SOCIETY

England & Wales · Charity number 275561

Details

| | |
|-------------|--|
| Other names | KEYNSHAM AND DISTRICT SOCIETY FOR MENTALLY HANDICAPPED CHILDREN, KEYNSHAM MENCAP |
| Status | Registered |
| Legal form | Other |
| Registered | 1978-04-19 |
| Register | View on the Charity Commission register |

Contact

Address Keynsham Methodist Church
Queens Road
Keynsham
Bristol
BS31 2NN

Phone 01179865659

Email info@keynshammencap.org.uk

Website www.keynshammencap.org.uk

Activities

Objects: THE OBJECTS OF THE SOCIETY 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, DEPENDENTS AND CARERS.(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.“LEARNING DISABILITY” MEANS ANY DEVELOPMENTAL DISABILITY OF THE MIND AND ANY ASSOCIATED CONDITION HOWSOEVER CAUSED AND WHETHER MILD, MODERATE OR SEVERE.

Activities: Provide leisure and holiday opportunities for children and adults with learning and physical disabilities

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Disability, Amateur Sport, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** KEYNSHAM
- Bath And North East Somerset
- Bristol City
- South Gloucestershire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £175,613 | £196,455 | - | - |
| 2024-03-31 | £218,453 | £192,687 | - | - |
| 2023-03-31 | £173,148 | £187,845 | - | - |
| 2022-03-31 | £204,251 | £178,365 | - | - |
| 2021-03-31 | £108,501 | £110,310 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------|-------|------------|
| Kath Dawson | Chair | 2018-02-12 |
| Ceri Lloyd | | 2024-05-13 |
| Charley Davis | | 2018-06-21 |
| Giles Montague Kesterton | | 2025-09-11 |
| HAZEL JANE THOMPSON | | 2024-06-20 |
| Judith Ann Powell | | 2024-06-20 |
| Kristy Lorna Tyack | | 2022-08-22 |
| Lindsey McCullam | | 2026-03-23 |

KEYNSHAM AND DISTRICT MENCAP SOCIETY

England & Wales - Charity number 275561

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Keynsham & District MENCAP Society



Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Keynsham & District MENCAP Society

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees continue to adopt 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).

RESERVES

The board of Trustees has agreed to amend our Reserves Policy so that we aspire to maintain a general level of funding at or near 70% of annual running costs.

The Property Reserve should stand as we still hope that the Society will be able to acquire property both for HQ/office space as well as an area from which to run some weekly clubs.

REPORT ON THE YEAR

The year ending March 2025 has been challenging once again, with a continual need to find imaginative ways to raise funds whilst monitoring and controlling our running costs. Despite our efforts, this year's challenges have resulted in a cash deficit.

We have also struggled to recruit the number of individuals required to run our various clubs and we continue to advertise for paid roles, and more volunteers who do an outstanding job of keeping our clubs going and making them a fun place to be for all.

The Society has seen the arrival of 3 new Trustees this year. However, we are always hoping to expand our knowledge base further and would welcome any additional candidates to join the board.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

275561

Principal address

44 Bath Hill
Keynsham
BS31 1HG

Trustees

R Pocock
Ms K Dawson
Ms C Davis
A Marchant
Ms K Tyack
Ms C Lloyd
Ms H Thompson
Ms J Powell

Independent Examiner

A R Dicker FCA
Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Keynsham & District MENCAP Society

Report of the Trustees
for the Year Ended 31 March 2025

Approved by order of the board of trustees on 2 June 2025 and signed on its behalf by:

J Powell

.....
Ms J A Powell

Trustee

Independent Examiner's Report to the Trustees of
Keynsham & District MENCAP Society

Independent examiner's report to the trustees of Keynsham & District MENCAP Society

I report to the charity trustees on my examination of the accounts of Keynsham & District MENCAP Society (the Trust) for the year ended 31 March 2025.

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.

A R Dicker

A R Dicker FCA
The Institute of Chartered Accountants in England and Wales

Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Date: 3 June 2025

Keynsham & District MENCAP Society

Statement of Financial Activities
for the Year Ended 31 March 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.25 Total funds £ | 31.3.24 Total funds £ |
|---|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations, grants, subscriptions and legacies | | 113,681 | 60,742 | 174,423 | 217,854 |
| Investment income | 2 | 1,190 | - | 1,190 | 599 |
| Other income | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total | | <u>114,871</u> | <u>60,742</u> | <u>175,613</u> | <u>218,453</u> |
| EXPENDITURE ON | | | | | |
| Raising funds and operating costs | 3 | 98,112 | 95,405 | 193,517 | 192,687 |
| Other | | <u>2,938</u> | <u>-</u> | <u>2,938</u> | <u>5,785</u> |
| Total | | <u>101,050</u> | <u>95,405</u> | <u>196,455</u> | <u>198,472</u> |
| NET INCOME/(EXPENDITURE) | | 13,821 | (34,663) | (20,842) | 19,981 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>160,443</u> | <u>66,424</u> | <u>226,867</u> | <u>206,886</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>174,284</u> | <u>31,761</u> | <u>206,025</u> | <u>226,867</u> |

The notes form part of these financial statements

Keynsham & District MENCAP Society

Balance Sheet
31 March 2025

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.25 Total funds £ | 31.3.24 Total funds £ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | 1,956 | - | 1,956 | 2,607 |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | 9,832 | - | 9,832 | 11,913 |
| Cash at bank and in hand | | <u>180,069</u> | <u>31,764</u> | <u>211,833</u> | <u>221,641</u> |
| | | 189,901 | 31,764 | 221,665 | 233,554 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 8 | <u>(17,596)</u> | - | <u>(17,596)</u> | <u>(9,294)</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>172,305</u> | <u>31,764</u> | <u>204,069</u> | <u>224,260</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>174,261</u> | <u>31,764</u> | <u>206,025</u> | <u>226,867</u> |
| NET ASSETS | | | | | |
| | | <u>174,261</u> | <u>31,764</u> | <u>206,025</u> | <u>226,867</u> |
| FUNDS | | | | | |
| Unrestricted funds | 9 | | | 174,261 | 160,443 |
| Restricted funds | | | | <u>31,764</u> | <u>66,264</u> |
| TOTAL FUNDS | | | | | |
| | | | | <u>206,025</u> | <u>226,867</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 2 June 2025. and were signed on its behalf by:

J Powell

.....
Ms J A Powell
Trustee

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 income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the 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 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.

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.

2. INVESTMENT INCOME

| | 31.3.25 | 31.3.24 |
|--------------------------|---------|---------|
| | £ | £ |
| Deposit account interest | 1,190 | 599 |
| | ===== | ===== |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. RAISING FUNDS AND OPERATING COSTS

Raising donations and legacies

| | 31.3.25 | 31.3.24 |
|-------------------------------|----------------|----------------|
| | £ | £ |
| Staff costs | 95,405 | 88,170 |
| Insurance | 1,629 | 1,480 |
| Light and heat | 1,832 | 1,738 |
| Telephone | 2,209 | 3,619 |
| Postage and stationery | 2,152 | 3,312 |
| Sundries | 952 | 1,316 |
| Fundraising costs | - | 1,284 |
| Holidays | 12,662 | 23,503 |
| Activities | 33,363 | 29,333 |
| Rent and hire charges | 27,927 | 26,485 |
| Motor, travel & accommodation | 10,314 | 8,245 |
| Refreshments | 1,645 | 665 |
| Subscriptions | 1,335 | 2,328 |
| Advertising | 1,441 | 340 |
| Depreciation | 651 | 869 |
| | - | - |
| | <u>193,517</u> | <u>192,687</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations, grants, subscriptions and legacies | 119,412 | 98,442 | 217,854 |
| Investment income | 599 | - | 599 |
| Other income | - | - | - |
| Total | <u>120,011</u> | <u>98,442</u> | <u>218,453</u> |
| Raising funds and operating costs | 110,302 | 88,170 | 198,472 |
| NET INCOME/(EXPENDITURE) | 9,709 | 10,272 | 19,981 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 150,734 | 56,152. | 206,886 |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| TOTAL FUNDS CARRIED FORWARD | <u>160,443</u> | <u>66,424</u> | <u>226,867</u> |

6. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Motor vehicles £ | Computer equipment £ | Totals £ |
|-----------------------------------|-----------------------------|------------------------|----------------------------|---------------|
| COST | | | | |
| At 1 April 2024 and 31 March 2025 | <u>10,197</u> | <u>23,816</u> | <u>3,359</u> | <u>37,372</u> |
| DEPRECIATION | | | | |
| At 1 April 2024 | 9,720 | 21,907 | 3,138 | 34,765 |
| Charge for year | <u>119</u> | <u>477</u> | <u>55</u> | <u>651</u> |
| At 31 March 2025 | <u>9,839</u> | <u>22,384</u> | <u>3,193</u> | <u>35,416</u> |
| NET BOOK VALUE | | | | |
| At 31 March 2025 | <u>358</u> | <u>1,432</u> | <u>166</u> | <u>1,956</u> |
| At 31 March 2024 | <u>477</u> | <u>1,909</u> | <u>221</u> | <u>2,607</u> |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------|--------------|---------------|
| | 31.3.25 | 31.3.24 |
| | £ | £ |
| Other debtors | 99 | 99 |
| Prepayments | <u>9,733</u> | <u>11,814</u> |
| | <u>9,832</u> | <u>11,193</u> |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|-----------------|---------------|--------------|
| | 31.3.25 | 31.3.24 |
| | £ | £ |
| Trade creditors | - | 985 |
| Other creditors | <u>17,595</u> | <u>8,309</u> |
| | <u>17,595</u> | <u>9,294</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS

| | At 1.4.24 £ | Net movement in funds £ | At 31.3.25 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 75,388 | 13,821 | 89,209 |
| Property Fund | <u>85,055</u> | <u>-</u> | <u>85,055</u> |
| | 160,443 | 13,821 | 174,264 |
| Restricted funds | | | |
| General fund - restricted | 41,424 | (34,663) | 6,761 |
| Property fund -restricted | <u>25,000</u> | <u>-</u> | <u>25,000</u> |
| | <u>66,424</u> | <u>(34,663)</u> | <u>31,761</u> |
| TOTAL FUNDS | <u>226,867</u> | <u>(20,842)</u> | <u>206,025</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 114,871 | (101,050) | 13,821 |
| Property Fund | <u>-</u> | <u>-</u> | <u>-</u> |
| | 114,871 | (101,05) | 13,821 |
| Restricted funds | | | |
| General fund - restricted | 60,742 | (95,405) | (34,663) |
| | <u>175,613</u> | <u>(196,455)</u> | <u>20,842</u> |

Comparatives for movement in funds

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 65,884 | 9,504 | 75,388 |
| Property Fund | <u>84,850</u> | <u>-205</u> | <u>85,055</u> |
| | 150,734 | 9,709 | 160,443 |
| Restricted funds | | | |
| General fund - restricted | 31,152 | 10,272, | 41,424 |
| Property fund -restricted | <u>25,000</u> | <u>-</u> | <u>25,000</u> |
| | <u>56,152</u> | <u>10,272</u> | <u>66,424</u> |
| TOTAL FUNDS | <u>206,886</u> | <u>19,981</u> | <u>226,867</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 120,011 | (110,302) | 9,709 |
| Restricted funds | | | |
| General fund - restricted | 98,442 | (88,170) | 10,272 |
| | <u>218,453</u> | <u>(198,472)</u> | <u>19,981</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.25 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 65,884 | 23,325 | 89,209 |
| Property Fund | <u>84,850</u> | <u>205</u> | <u>85,055</u> |
| | 150,734 | 23,530 | 174,264 |
| Restricted funds | | | |
| General fund - restricted | 31,152 | (24,391) | 6,761 |
| Property fund -restricted | <u>25,000</u> | <u>-</u> | <u>25,000</u> |
| | <u>56,152</u> | <u>(24,391)</u> | <u>31,761</u> |
| TOTAL FUNDS | <u>206,886</u> | <u>(861)</u> | <u>206,025</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 234,677 | (211,352) | 23,325 |
| Property Fund | <u>205</u> | <u>-</u> | <u>205</u> |
| | 234,882 | (211,352) | 23,530 |
| Restricted funds | | | |
| General fund - restricted | 159,184 | (183,575) | (24,391) |
| | <u>394,066</u> | <u>(394,927)</u> | <u>(861)</u> |

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Keynsham & District MENCAP Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

| | 31.3.25 | 31.3.24 |
|--|----------------|----------------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations, grants, subscriptions and legacies | | |
| Grants received | 60,742 | 98,442 |
| Membership | 3,543 | 3,374 |
| Holidays | 17,296 | 22,840 |
| Sports club | 1,862 | 8,664 |
| Other income | 3,165 | 3,600 |
| Fundraising events | 10,300 | 12,680 |
| Sensations Gateway Club | 4,638 | 3,463 |
| Radstock Junior Gateway Club | - | - |
| Saturday Club | 1,001 | 1,513 |
| Musicman project | 6,099 | 6,375 |
| Club 25 income | 8,398 | 6,945 |
| Boccia Club | 1,170 | 845 |
| Social events and outings | 10,916 | 12,652 |
| Go Explore club subs | 2,166 | 2,972 |
| Donations | 43,127 | 33,489 |
| | <u>174,423</u> | <u>217,854</u> |
| Investment income | | |
| Deposit account interest | 1,190 | 599 |
| Other income | | |
| Gain on sale of tangible fixed assets | <u>-</u> | <u>-</u> |
| Total incoming resources | 175,613 | 218,453 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 95,405 | 88,170 |
| Insurance | 1,629 | 1,480 |
| Light and heat | 1,832 | 1,738 |
| Telephone | 2,152 | 3,619 |
| Postage and stationery | 952 | 3,312 |
| Sundries | 1,316 | 1,316 |
| Fundraising costs | - | 1,284 |
| Holidays | 12,662 | 23,503 |
| Activities | 33,363 | 29,333 |
| Rent and hire charges | 27,927 | 26,485 |
| Motor, travel & accommodation | 10,314 | 8,245 |
| Training | - | - |
| Refreshments | 1,645 | 665 |
| Subscriptions | 1,335 | 2,328 |
| Advertising | 1,441 | 340 |
| Plant and machinery | 119 | 159 |
| Motor vehicles | 477 | 636 |
| Carried forward | 193,462 | 192,613 |

This page does not form part of the statutory financial statements

Keynsham & District MENCAP Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

| | 31.3.25 | 31.3.24 |
|---------------------------------------|-----------------|----------------|
| | £ | £ |
| Raising donations and legacies | | |
| Brought forward | 193,462 | 192,613 |
| Computer equipment | <u>55</u> | <u>74</u> |
| | 193,517 | 192,687 |
| Support costs | | |
| Governance costs | | |
| Independent Examiners fees | 990 | 600 |
| Professional and other fees | 796 | 4,269 |
| Bank charges | <u>1,152</u> | <u>916</u> |
| | <u>2,938</u> | <u>5,785</u> |
| Total resources expended | <u>196,455</u> | <u>198,472</u> |
| Net income/(expenditure) | <u>(20,842)</u> | <u>19,981</u> |

This page does not form part of the statutory financial statements



Issuer Tony Dicker Ltd

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Parties involved with this document

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| Fri, 24th Oct 2025 22:23:43 BST | Ms Judy A Powell - Signer (52eaa8e077b663068b63fda31a947b8e) |
| Sun, 26th Oct 2025 11:03:01 GMT | Tony Dicker - Signer (d57b1bff53d7e5b1b6bf8a65becfa953) |

Audit history log

| Date | Action |
|---------------------------------|--|
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| Fri, 24th Oct 2025 16:44:27 BST | Document generated with fingerprint 043b3218ca8445a3fcb377e9fa0f387c. (35.176.231.177) |
| Fri, 24th Oct 2025 16:44:27 BST | Ms Judy A Powell has been assigned to this envelope. (35.176.231.177) |
| Fri, 24th Oct 2025 16:44:27 BST | Tony Dicker has been assigned to this envelope. (35.176.231.177) |
| Fri, 24th Oct 2025 16:44:36 BST | Envelope generated |
| Fri, 24th Oct 2025 16:44:36 BST | Sent the envelope to Ms Judy A Powell for signing |
| Fri, 24th Oct 2025 16:44:36 BST | Document emailed to party email |
| Fri, 24th Oct 2025 22:22:08 BST | Ms Judy A Powell viewed the envelope (86.162.205.241) |
| Fri, 24th Oct 2025 22:23:43 BST | Ms Judy A Powell signed the envelope (86.162.205.241) |
| Fri, 24th Oct 2025 22:23:43 BST | Sent the envelope to Tony Dicker for signing (86.162.205.241) |
| Fri, 24th Oct 2025 22:23:44 BST | Document emailed to party email |
| Sun, 26th Oct 2025 11:00:19 GMT | Tony Dicker viewed the envelope (92.233.117.240) |
| Sun, 26th Oct 2025 11:00:35 GMT | Tony Dicker viewed the envelope (172.186.9.0) |
| Sun, 26th Oct 2025 11:02:27 GMT | Tony Dicker viewed the envelope (92.233.117.240) |
| Sun, 26th Oct 2025 11:03:01 GMT | Tony Dicker signed the envelope (92.233.117.240) |
| Sun, 26th Oct 2025 11:03:02 GMT | This envelope has been signed by all parties (92.233.117.240) |

KEYNSHAM AND DISTRICT MENCAP SOCIETY

England & Wales - Charity number 275561

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Keynsham & District MENCAP Society



Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Contents of the Financial Statements
for the Year Ended 31 March 2024

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

RESERVES

Since the uncertainties of the Covid-19 pandemic we have suspended our General Reserve and Property Reserve - the trustees have now re-assessed these and have concluded that to have a General Reserve is not practically useful, and they have therefore decided to remove the General Reserve altogether whilst maintaining the aspiration to keep our general level of funding at or near 50% of annual running costs.

The Property Reserve should continue, as it remains the aspiration of the trustees for the Society to own property where it can have its headquarters and operate a number of its offerings.

REPORT ON THE YEAR

The year to the end of March 2024 proved, once again, that these are stressful times for charities. The challenges we face come not only from the constant need to raise funds, without which we cannot survive, but also from ever rising operating costs.

The other vital resources we need are for capable people to run our various clubs together with the wonderful volunteers who give up their time to help our members. The provision of leaders, deputy leaders and volunteers has proved difficult at various times during the year - indeed we could expand several of our offerings if we could attract more leaders and volunteers. We should also offer grateful thanks to our office staff who work tirelessly behind the scenes to make sure everything works as it should.

Additionally, the trustees are aware that ideally, we should have a greater number of trustees, offering a wider knowledge and experience base. To this end we are actively seeking suitable candidates.

Despite all the difficult times we managed to end the year with a surplus.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

275561

Principal address

44 Bath Hill
Keynsham
BS31 1HG

Trustees

R Pocock
Ms K Dawson
Ms C Davis
A Marchant
Ms S Davis (resigned 17.3.24)
Ms K Tyack

Independent Examiner

A R Dicker FCA
Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Keynsham & District MENCAP Society

Report of the Trustees
for the Year Ended 31 March 2024

Approved by order of the board of trustees on31st May 2024..... and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'R. Brown', with a horizontal line extending from the end of the signature.

.....
Trustee

Independent Examiner's Report to the Trustees of
Keynsham & District MENCAP Society

Independent examiner's report to the trustees of Keynsham & District MENCAP Society

I report to the charity trustees on my examination of the accounts of Keynsham & District MENCAP Society (the Trust) for the year ended 31 March 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.

A R Dicker

A R Dicker FCA
The Institute of Chartered Accountants in England and Wales

Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

4th June 2024

Date:

Keynsham & District MENCAP Society

Statement of Financial Activities
for the Year Ended 31 March 2024

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.24 Total funds £ | 31.3.23 Total funds £ |
|---|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations, grants, subscriptions and legacies | | 119,412 | 98,442 | 217,854 | 162,016 |
| Investment income | 2 | 599 | - | 599 | 321 |
| Other income | | <u>-</u> | <u>-</u> | <u>-</u> | <u>10,811</u> |
| Total | | <u>120,011</u> | <u>98,442</u> | <u>218,453</u> | <u>173,148</u> |
| EXPENDITURE ON | | | | | |
| Raising funds and operating costs | 3 | 104,517 | 88,170 | 192,687 | 187,845 |
| Other | | <u>5,785</u> | <u>-</u> | <u>5,785</u> | <u>-</u> |
| Total | | <u>110,302</u> | <u>88,170</u> | <u>198,472</u> | <u>187,845</u> |
| NET INCOME/(EXPENDITURE) | | 9,709 | 10,272 | 19,981 | (14,697) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>150,734</u> | <u>56,152</u> | <u>206,886</u> | <u>221,583</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>160,443</u></u> | <u><u>66,424</u></u> | <u><u>226,867</u></u> | <u><u>206,886</u></u> |

The notes form part of these financial statements

Keynsham & District MENCAP Society

Balance Sheet
31 March 2024

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.24 Total funds £ | 31.3.23 Total funds £ |
|--|-------|-------------------------|-----------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | 2,607 | - | 2,607 | 3,476 |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | 11,913 | - | 11,913 | 15,388 |
| Cash at bank and in hand | | <u>155,217</u> | <u>66,424</u> | <u>221,641</u> | <u>218,469</u> |
| | | 167,130 | 66,424 | 233,554 | 233,857 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 8 | (9,294) | - | (9,294) | (30,447) |
| NET CURRENT ASSETS | | | | | |
| | | <u>157,836</u> | <u>66,424</u> | <u>224,260</u> | <u>203,410</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>160,443</u> | <u>66,424</u> | <u>226,867</u> | <u>206,886</u> |
| NET ASSETS | | | | | |
| | | <u>160,443</u> | <u>66,424</u> | <u>226,867</u> | <u>206,886</u> |
| FUNDS | | | | | |
| Unrestricted funds | 9 | | | 160,443 | 150,734 |
| Restricted funds | | | | <u>66,424</u> | <u>56,152</u> |
| TOTAL FUNDS | | | | | |
| | | | | <u>226,867</u> | <u>206,886</u> |

31st May 2024

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



.....
Trustee

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 income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the 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 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.

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.

2. INVESTMENT INCOME

| | 31.3.24 | 31.3.23 |
|--------------------------|------------|------------|
| | £ | £ |
| Deposit account interest | <u>599</u> | <u>321</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

3. RAISING FUNDS AND OPERATING COSTS**Raising donations and legacies**

| | 31.3.24 | 31.3.23 |
|-------------------------------|----------------|----------------|
| | £ | £ |
| Staff costs | 88,170 | 82,124 |
| Insurance | 1,480 | 2,993 |
| Light and heat | 1,738 | 3,447 |
| Telephone | 3,619 | 2,889 |
| Postage and stationery | 3,312 | 3,527 |
| Sundries | 1,316 | 1,503 |
| Fundraising costs | 1,284 | 3,819 |
| Holidays | 23,503 | 19,962 |
| Activities | 29,333 | 23,777 |
| Rent and hire charges | 26,485 | 25,458 |
| Motor, travel & accommodation | 8,245 | 8,870 |
| Training | - | 552 |
| Refreshments | 665 | 832 |
| Subscriptions | 2,328 | 1,841 |
| Advertising | 340 | 1,270 |
| Depreciation | 869 | 4,039 |
| Support costs | - | 342 |
| | <u>192,687</u> | <u>187,245</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations, grants, subscriptions and legacies | 76,767 | 85,249 | 162,016 |
| Investment income | 321 | - | 321 |
| Other income | <u>10,811</u> | <u>-</u> | <u>10,811</u> |
| Total | <u>87,899</u> | <u>85,249</u> | <u>173,148</u> |
| EXPENDITURE ON | | | |
| Raising funds and operating costs | <u>113,582</u> | <u>74,263</u> | <u>187,845</u> |
| NET INCOME/(EXPENDITURE) | (25,683) | 10,986 | (14,697) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 176,417 | 45,166 | 221,583 |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| TOTAL FUNDS CARRIED FORWARD | <u>150,734</u> | <u>56,152</u> | <u>206,886</u> |

6. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Motor vehicles £ | Computer equipment £ | Totals £ |
|-----------------------------------|-----------------------------|------------------------|----------------------------|---------------|
| COST | | | | |
| At 1 April 2023 and 31 March 2024 | <u>10,197</u> | <u>23,816</u> | <u>3,359</u> | <u>37,372</u> |
| DEPRECIATION | | | | |
| At 1 April 2023 | 9,561 | 21,271 | 3,064 | 33,896 |
| Charge for year | <u>159</u> | <u>636</u> | <u>74</u> | <u>869</u> |
| At 31 March 2024 | <u>9,720</u> | <u>21,907</u> | <u>3,138</u> | <u>34,765</u> |
| NET BOOK VALUE | | | | |
| At 31 March 2024 | <u>477</u> | <u>1,909</u> | <u>221</u> | <u>2,607</u> |
| At 31 March 2023 | <u>636</u> | <u>2,545</u> | <u>295</u> | <u>3,476</u> |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.24 £ | 31.3.23 £ |
|---------------|---------------|---------------|
| Other debtors | 99 | 339 |
| Prepayments | <u>11,814</u> | <u>15,049</u> |
| | <u>11,913</u> | <u>15,388</u> |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.24 £ | 31.3.23 £ |
|-----------------|--------------|---------------|
| Trade creditors | 985 | 10,133 |
| Other creditors | <u>8,309</u> | <u>20,314</u> |
| | <u>9,294</u> | <u>30,447</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. MOVEMENT IN FUNDS

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 65,884 | 9,504 | 75,388 |
| Property Fund | <u>84,850</u> | <u>205</u> | <u>85,055</u> |
| | 150,734 | 9,709 | 160,443 |
| Restricted funds | | | |
| General fund - restricted | 31,152 | 10,272 | 41,424 |
| Property fund -restricted | <u>25,000</u> | <u>-</u> | <u>25,000</u> |
| | <u>56,152</u> | <u>10,272</u> | <u>66,424</u> |
| TOTAL FUNDS | <u>206,886</u> | <u>19,981</u> | <u>226,867</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 119,806 | (110,302) | 9,504 |
| Property Fund | <u>205</u> | <u>-</u> | <u>205</u> |
| | 120,011 | (110,302) | 9,709 |
| Restricted funds | | | |
| General fund - restricted | 98,442 | (88,170) | 10,272 |
| | <u>218,453</u> | <u>(198,472)</u> | <u>19,981</u> |

Comparatives for movement in funds

| | At 1.4.22 £ | Net movement in funds £ | At 31.3.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 91,567 | (25,683) | 65,884 |
| Property Fund | <u>84,850</u> | <u>-</u> | <u>84,850</u> |
| | 176,417 | (25,683) | 150,734 |
| Restricted funds | | | |
| General fund - restricted | 20,166 | 10,986 | 31,152 |
| Property fund -restricted | <u>25,000</u> | <u>-</u> | <u>25,000</u> |
| | <u>45,166</u> | <u>10,986</u> | <u>56,152</u> |
| TOTAL FUNDS | <u>221,583</u> | <u>(14,697)</u> | <u>206,886</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 87,899 | (113,582) | (25,683) |
| Restricted funds | | | |
| General fund - restricted | 85,249 | (74,263) | 10,986 |
| TOTAL FUNDS | <u>173,148</u> | <u>(187,845)</u> | <u>(14,697)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.22 £ | Net movement in funds £ | At 31.3.24 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 91,567 | (16,179) | 75,388 |
| Property Fund | <u>84,850</u> | <u>205</u> | <u>85,055</u> |
| | 176,417 | (15,974) | 160,443 |
| Restricted funds | | | |
| General fund - restricted | 20,166 | 21,258 | 41,424 |
| Property fund -restricted | <u>25,000</u> | <u>-</u> | <u>25,000</u> |
| | <u>45,166</u> | <u>21,258</u> | <u>66,424</u> |
| TOTAL FUNDS | <u>221,583</u> | <u>5,284</u> | <u>226,867</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 207,705 | (223,884) | (16,179) |
| Property Fund | <u>205</u> | <u>-</u> | <u>205</u> |
| | 207,910 | (223,884) | (15,974) |
| Restricted funds | | | |
| General fund - restricted | 183,691 | (162,433) | 21,258 |
| TOTAL FUNDS | <u>391,601</u> | <u>(386,317)</u> | <u>5,284</u> |

10. RELATED PARTY DISCLOSURES

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

Keynsham & District MENCAP Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

| | 31.3.24 £ | 31.3.23 £ |
|--|---------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations, grants, subscriptions and legacies | | |
| Grants received | 98,442 | 71,461 |
| Membership | 3,374 | 3,038 |
| Holidays | 22,840 | 19,486 |
| Sports club | 8,664 | 8,661 |
| Other income | 3,600 | 4,745 |
| Fundraising events | 12,680 | 5,678 |
| Sensations Gateway Club | 3,463 | 3,624 |
| Radstock Junior Gateway Club | - | 556 |
| Saturday Club | 1,513 | 1,685 |
| Musicman project | 6,375 | 4,177 |
| Club 25 income | 6,945 | 8,585 |
| Boccia Club | 845 | 1,173 |
| Social events and outings | 12,652 | 7,778 |
| Go Explore club subs | 2,972 | 3,131 |
| Donations | <u>33,489</u> | <u>18,238</u> |
| | 217,854 | 162,016 |
| Investment income | | |
| Deposit account interest | 599 | 321 |
| Other income | | |
| Gain on sale of tangible fixed assets | <u>-</u> | <u>10,811</u> |
| Total incoming resources | 218,453 | 173,148 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 88,170 | 82,124 |
| Insurance | 1,480 | 2,993 |
| Light and heat | 1,738 | 3,447 |
| Telephone | 3,619 | 2,889 |
| Postage and stationery | 3,312 | 3,527 |
| Sundries | 1,316 | 1,503 |
| Fundraising costs | 1,284 | 3,819 |
| Holidays | 23,503 | 19,962 |
| Activities | 29,333 | 23,777 |
| Rent and hire charges | 26,485 | 25,458 |
| Motor, travel & accommodation | 8,245 | 8,870 |
| Training | - | 552 |
| Refreshments | 665 | 832 |
| Subscriptions | 2,328 | 1,841 |
| Advertising | 340 | 1,270 |
| Plant and machinery | 159 | 212 |
| Motor vehicles | 636 | 3,798 |
| Carried forward | 192,613 | 186,874 |

This page does not form part of the statutory financial statements

Keynsham & District MENCAP Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

| | 31.3.24 | 31.3.23 |
|---------------------------------------|----------------------|------------------------|
| | £ | £ |
| Raising donations and legacies | | |
| Brought forward | 192,613 | 186,874 |
| Computer equipment | <u>74</u> | <u>29</u> |
| | 192,687 | 186,903 |
| Support costs | | |
| Governance costs | | |
| Independent Examiners fees | 600 | 600 |
| Professional and other fees | 4,269 | 12 |
| Bank charges | <u>916</u> | <u>330</u> |
| | <u>5,785</u> | <u>942</u> |
| Total resources expended | <u>198,472</u> | <u>187,845</u> |
| Net income/(expenditure) | <u><u>19,981</u></u> | <u><u>(14,697)</u></u> |

KEYNSHAM AND DISTRICT MENCAP SOCIETY

England & Wales - Charity number 275561

Accounts

REGISTERED CHARITY NUMBER: 275561

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 March 2023

for

Keynsham & District MENCAP Society



Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Contents of the Financial Statements
for the Year Ended 31 March 2023

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| Detailed Statement of Financial Activities | 12 to 13 |

RESERVES

The Society's reserves policy states that it proposes to maintain the charity's general reserve at a level equivalent to six months operational expenditure. In its report to the end of March 2020 the trustees proposed to suspend this policy stating - In view of the disruption to the Society's activities and income potential, caused by the Covid-19 pandemic, the trustees have reviewed this policy, until such time as the future becomes clearer. As we return to 'normal' the future remains uncertain, so for the time being this policy will remain in suspension.

The Society's property fund reserve has not been called upon to support activities during the Covid-19 pandemic, and remains intact to help finance the aspiration of the Society to acquire its own premises.

REPORT ON THE YEAR

The year to the end of March 2023 proved much more challenging than was envisioned at the start of the year. As far as our finances are concerned we have been faced with the same issues as every person and organisation in the country, unplanned for, and unbudgeted considerable increases in our costs. This has not been helped by a reduction in our income stream - we lost our Fundraiser during the year, which inevitably meant we were without a focused, fundraiser until a replacement could be recruited and usefully, in post. We have also been forced to accept that with the general increase in costs and inflation in the economy in general, adequate funding will be harder to achieve in the coming year. We make every effort to ensure our offerings to people with learning disabilities are meeting a need, and regretfully, during the year we had to close our club that operated in Radstock as there was a decline in the need for it in the area, and there were other alternatives available.

We continue to study the ages and needs profile of people with learning disabilities, and will seek to make new offerings in areas where we perceive a need.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

275561

Principal address

44 Bath Hill
Keynsham
BS31 1HG

Trustees

Ms L O'Brien (resigned 16.6.22)
Mr R Pocock
Ms K Dawson
Mr N Tomlins (resigned 24.12.22)
Ms C Davis
Mr A Marchant
Ms S Davis
Ms L Jeffries (resigned 16.6.22)
Mr N Leonard (resigned 13.3.23)
Ms K Tyack (appointed 16.6.22)

At the AGM held on 16 June 2022 Ms K Tyack was appointed as a trustee, Ms L O'Brien did not stand for re-election and Ms L Jeffries resigned.

Keynsham & District MENCAP Society

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A R Dicker FCA
Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Approved by order of the board of trustees on 12 June 2023 and signed on its behalf by:

Russell Pocock

Mr R Pocock - Trustee

Independent Examiner's Report to the Trustees of
Keynsham & District MENCAP Society

Independent examiner's report to the trustees of Keynsham & District MENCAP Society

I report to the charity trustees on my examination of the accounts of Keynsham & District MENCAP Society (the Trust) for the year ended 31 March 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.

A R Dicker

A R Dicker FCA

Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

12 June 2023

Keynsham & District MENCAP Society

Statement of Financial Activities
for the Year Ended 31 March 2023

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.23 Total funds £ | 31.3.22 Total funds £ |
|---|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations, grants, subscriptions and legacies | | 76,767 | 85,249 | 162,016 | 204,115 |
| Investment income | 2 | 321 | - | 321 | 136 |
| Other income | | 10,811 | - | 10,811 | - |
| Total | | <u>87,899</u> | <u>85,249</u> | <u>173,148</u> | <u>204,251</u> |
| EXPENDITURE ON | | | | | |
| Raising funds and operating costs | 3 | 113,582 | 74,263 | 187,845 | 179,256 |
| NET INCOME/(EXPENDITURE) | | (25,683) | 10,986 | (14,697) | 24,995 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 176,417 | 45,166 | 221,583 | 196,588 |
| TOTAL FUNDS CARRIED FORWARD | | <u>150,734</u> | <u>56,152</u> | <u>206,886</u> | <u>221,583</u> |

The notes form part of these financial statements

Keynsham & District MENCAP Society

Balance Sheet
31 March 2023

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.23 Total funds £ | 31.3.22 Total funds £ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | 3,476 | - | 3,476 | 16,495 |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | 15,388 | - | 15,388 | 10,277 |
| Cash at bank and in hand | | 162,317 | 56,152 | 218,469 | 223,843 |
| | | <u>177,705</u> | <u>56,152</u> | <u>233,857</u> | <u>234,120</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 8 | (30,447) | - | (30,447) | (16,892) |
| NET CURRENT ASSETS | | <u>147,258</u> | <u>56,152</u> | <u>203,410</u> | <u>217,228</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 150,734 | 56,152 | 206,886 | 233,723 |
| ACCRUALS AND DEFERRED INCOME | 9 | - | - | - | (12,140) |
| NET ASSETS | | <u>150,734</u> | <u>56,152</u> | <u>206,886</u> | <u>221,583</u> |
| FUNDS | 10 | | | | |
| Unrestricted funds | | | | 150,734 | 176,417 |
| Restricted funds | | | | 56,152 | 45,166 |
| TOTAL FUNDS | | | | <u>206,886</u> | <u>221,583</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 12 June 2023 and were signed on its behalf by:

Russell Pocock

Mr R Pocock - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 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 income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the 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 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.

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.

2. INVESTMENT INCOME

| | 31.3.23 | 31.3.22 |
|--------------------------|-------------------|-------------------|
| | £ | £ |
| Deposit account interest | 321 | 136 |
| | <u> </u> | <u> </u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. RAISING FUNDS AND OPERATING COSTS**Raising donations and legacies**

| | 31.3.23 | 31.3.22 |
|-------------------------------|----------------|----------------|
| | £ | £ |
| Staff costs | 82,124 | 80,769 |
| Insurance | 2,993 | 3,199 |
| Light and heat | 3,447 | 1,126 |
| Telephone | 2,889 | 2,852 |
| Postage and stationery | 3,527 | 4,212 |
| Sundries | 1,503 | 731 |
| Fundraising costs | 3,819 | 8,438 |
| Holidays | 19,962 | 18,159 |
| Activities | 23,777 | 16,074 |
| Rent and hire charges | 25,458 | 26,122 |
| Motor, travel & accommodation | 8,870 | 4,326 |
| Training | 552 | 1,908 |
| Refreshments | 832 | 1,204 |
| Subscriptions | 1,841 | 1,499 |
| Advertising | 1,270 | 1,595 |
| Depreciation | 4,039 | 6,151 |
| Support costs | 342 | 891 |
| | <u>187,245</u> | <u>179,256</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations, grants, subscriptions and legacies | 110,831 | 93,284 | 204,115 |
| Investment income | 136 | - | 136 |
| Total | <u>110,967</u> | <u>93,284</u> | <u>204,251</u> |
| EXPENDITURE ON | | | |
| Raising funds and operating costs | 93,787 | 85,469 | 179,256 |
| NET INCOME | 17,180 | 7,815 | 24,995 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 159,237 | 37,351 | 196,588 |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| TOTAL FUNDS CARRIED FORWARD | 176,417 | 45,166 | 221,583 |

6. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Motor vehicles £ | Computer equipment £ | Totals £ |
|------------------------|-----------------------------|------------------------|----------------------------|-------------|
| COST | | | | |
| At 1 April 2022 | 10,197 | 61,414 | 3,150 | 74,761 |
| Additions | - | - | 209 | 209 |
| Disposals | - | (37,598) | - | (37,598) |
| At 31 March 2023 | 10,197 | 23,816 | 3,359 | 37,372 |
| DEPRECIATION | | | | |
| At 1 April 2022 | 9,349 | 45,882 | 3,035 | 58,266 |
| Charge for year | 212 | 3,798 | 29 | 4,039 |
| Eliminated on disposal | - | (28,409) | - | (28,409) |
| At 31 March 2023 | 9,561 | 21,271 | 3,064 | 33,896 |
| NET BOOK VALUE | | | | |
| At 31 March 2023 | 636 | 2,545 | 295 | 3,476 |
| At 31 March 2022 | 848 | 15,532 | 115 | 16,495 |

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | | |
|---------------|---------|---------|
| | 31.3.23 | 31.3.22 |
| | £ | £ |
| Other debtors | 339 | 99 |
| Prepayments | 15,049 | 10,178 |
| | 15,388 | 10,277 |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.23 | 31.3.22 |
|-----------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 10,133 | 2,926 |
| Other creditors | 20,314 | 13,966 |
| | <u>30,447</u> | <u>16,892</u> |

9. ACCRUALS AND DEFERRED INCOME

During 2016 the Charity purchased a new 17 seater wheelchair accessible minibus at a cost of £37,598. This was funded by a grant received from the Department For Transport. The vehicle is being depreciated at a rate of 12.5% of its cost per annum. The grant received is being treated as deferred income and will be recognised as income in the Statement of Financial Activities at an amount calculated to match the annual costs of depreciation of the vehicle each year. During the current year the vehicle was sold and the remaining balance of the grant has been recognised as income in the Statement of Financial Activities for this year.

| | 31.3.23 | 31.3.22 |
|--|----------|---------------|
| | £ | £ |
| Balance of grant received brought forward | 12,140 | 16,840 |
| Amount recognised as income in SOFA for the year | 12,140 | 4,700 |
| | ----- | ----- |
| Balance carried forward | <u>0</u> | <u>12,140</u> |

10. MOVEMENT IN FUNDS

| | At 1.4.22 | Net movement in funds | At 31.3.23 |
|---------------------------|----------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 91,567 | (25,683) | 65,884 |
| Property Fund | 84,850 | - | 84,850 |
| | <u>176,417</u> | <u>(25,683)</u> | <u>150,734</u> |
| Restricted funds | | | |
| General fund - restricted | 20,166 | 10,986 | 31,152 |
| Property fund -restricted | 25,000 | - | 25,000 |
| | <u>45,166</u> | <u>10,986</u> | <u>56,152</u> |
| TOTAL FUNDS | <u>221,583</u> | <u>(14,697)</u> | <u>206,886</u> |

10. 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 | 87,899 | (113,582) | (25,683) |
| Restricted funds | | | |
| General fund - restricted | 85,249 | (74,263) | 10,986 |
| TOTAL FUNDS | <u>173,148</u> | <u>(187,845)</u> | <u>(14,697)</u> |

Comparatives for movement in funds

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 74,387 | 17,180 | 91,567 |
| Property Fund | 84,850 | - | 84,850 |
| | <u>159,237</u> | <u>17,180</u> | <u>176,417</u> |
| Restricted funds | | | |
| General fund - restricted | 12,351 | 7,815 | 20,166 |
| Property fund -restricted | 25,000 | - | 25,000 |
| | <u>37,351</u> | <u>7,815</u> | <u>45,166</u> |
| TOTAL FUNDS | <u>196,588</u> | <u>24,995</u> | <u>221,583</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 110,967 | (93,787) | 17,180 |
| Restricted funds | | | |
| General fund - restricted | 93,284 | (85,469) | 7,815 |
| TOTAL FUNDS | <u>204,251</u> | <u>(179,256)</u> | <u>24,995</u> |

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 74,387 | (8,503) | 65,884 |
| Property Fund | 84,850 | - | 84,850 |
| | 159,237 | (8,503) | 150,734 |
| Restricted funds | | | |
| General fund - restricted | 12,351 | 18,801 | 31,152 |
| Property fund -restricted | 25,000 | - | 25,000 |
| | 37,351 | 18,801 | 56,152 |
| TOTAL FUNDS | <u>196,588</u> | <u>10,298</u> | <u>206,886</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 198,866 | (207,369) | (8,503) |
| Restricted funds | | | |
| General fund - restricted | 178,533 | (159,732) | 18,801 |
| TOTAL FUNDS | <u>377,399</u> | <u>(367,101)</u> | <u>10,298</u> |

11. RELATED PARTY DISCLOSURES

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

12. SUMMARY OF FUNDS

| | Property £ | Other £ | Total funds £ |
|------------------|----------------|----------------|------------------|
| Restricted funds | 25,000 | 20,166 | 45,166 |
| General funds | 84,850 | 91,567 | 176,417 |
| | <u>109,850</u> | <u>111,733</u> | <u>221,583</u> |

Keynsham & District MENCAP Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

| | 31.3.23 | 31.3.22 |
|--|---------|---------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations, grants, subscriptions and legacies | | |
| Grants received | 71,461 | 100,656 |
| Membership | 3,038 | 4,859 |
| Holidays | 19,486 | 22,870 |
| Sports club | 8,661 | 5,718 |
| Other income | 4,745 | - |
| Fundraising events | 5,678 | 15,190 |
| Sensations Gateway Club | 3,624 | 1,913 |
| Radstock Junior Gateway Club | 556 | 595 |
| Saturday Club | 1,685 | 1,670 |
| Musicman project | 4,177 | 1,842 |
| Club 25 income | 8,585 | 5,749 |
| Boccia Club | 1,173 | 792 |
| Social events and outings | 7,778 | 3,965 |
| Go Explore club subs | 3,131 | 2,284 |
| Donations | 18,238 | 36,012 |
| | <hr/> | <hr/> |
| | 162,016 | 204,115 |
| Investment income | | |
| Deposit account interest | 321 | 136 |
| Other income | | |
| Gain on sale of tangible fixed assets | 10,811 | - |
| | <hr/> | <hr/> |
| Total incoming resources | 173,148 | 204,251 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 82,124 | 80,769 |
| Insurance | 2,993 | 3,199 |
| Light and heat | 3,447 | 1,126 |
| Telephone | 2,889 | 2,852 |
| Postage and stationery | 3,527 | 4,212 |
| Sundries | 1,503 | 731 |
| Fundraising costs | 3,819 | 8,438 |
| Holidays | 19,962 | 18,159 |
| Activities | 23,777 | 16,074 |
| Rent and hire charges | 25,458 | 26,122 |
| Motor, travel & accommodation | 8,870 | 4,326 |
| Training | 552 | 1,908 |
| Refreshments | 832 | 1,204 |
| Subscriptions | 1,841 | 1,499 |
| Advertising | 1,270 | 1,595 |
| Plant and machinery | 212 | 283 |
| Motor vehicles | 3,798 | 5,830 |
| Carried forward | 186,874 | 178,327 |

This page does not form part of the statutory financial statements

Keynsham & District MENCAP Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

| | 31.3.23 | 31.3.22 |
|---------------------------------------|-----------------|---------------|
| | £ | £ |
| Raising donations and legacies | | |
| Brought forward | 186,874 | 178,327 |
| Computer equipment | 29 | 38 |
| | <hr/> | <hr/> |
| | 186,903 | 178,365 |
| | | |
| Support costs | | |
| | | |
| Governance costs | | |
| Independent Examiners fees | 600 | 600 |
| Professional and other fees | 12 | - |
| Bank charges | 330 | 291 |
| | <hr/> | <hr/> |
| | 942 | 891 |
| | <hr/> | <hr/> |
| Total resources expended | 187,845 | 179,256 |
| | <hr/> | <hr/> |
| Net (expenditure)/income | <u>(14,697)</u> | <u>24,995</u> |

KEYNSHAM AND DISTRICT MENCAP SOCIETY

England & Wales - Charity number 275561

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Keynsham & District MENCAP Society



Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Contents of the Financial Statements
for the Year Ended 31 March 2022

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|--|----------|
| Report of the Trustees | 1 to 2 |
| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 to 11 |
| Detailed Statement of Financial Activities | 12 to 13 |

RESERVES

The Society's reserves policy states that it proposes to maintain the charity's general reserve at a level equivalent to six months operational expenditure. In its report to the end of March 2020 the trustees proposed to suspend this policy stating - In view of the disruption to the Society's activities and income potential, caused by the Covid-19 pandemic, the trustees have reviewed this policy, until such time as the future becomes clearer . As we return to 'normal' the future remains uncertain, so for the time being this policy will remain in suspension.

The Society's property fund reserve has not been called upon to support activities during the Covid-19 pandemic, and remains intact to help finance the aspiration of the Society to acquire its own premises.

REPORT ON THE YEAR

The start of the financial year offered some hope for the re-opening of the Society's clubs, but as we now know this was to be a start/stop period when clubs were opened and then suspended for varying lengths of time. The Society's plans for members holidays were flexible thanks to holiday venues understanding, and proved successful as usual. The Society's trustees endeavoured to follow all guidance for safe operation of clubs and activities at all times, whilst offering the members entertaining and exciting offerings, and this proved challenging for members, volunteers and staff.

Our fundraising had to become ever more adaptable to make the most of opportunities available, and this proved fruitful; as can be seen from our income for the year.

Sadly, we would like to pay tribute to Kit Kettel, one of our trustees, who passed away during the year. Kit had been a long serving strength for MENCAP in Keynsham for many years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

275561

Principal address

44 Bath Hill
Keynsham
BS31 1HG

Trustees

Ms L O'Brien
Mr R Pocock
Mr K Kettel
Ms K Dawson
Mr N Tomlins (appointed 23.9.21)
Ms C Davis
Mr A Marchant
Ms S Davis (appointed 23.9.21)
Ms L Jefferies (appointed 11.10.21)
Mr N Leonard (appointed 13.12.21)

Keynsham & District MENCAP Society

Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A R Dicker FCA
Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Approved by order of the board of trustees on10th June 2022..... and signed on its behalf by:



.....
Mr R Pocock - Trustee

Independent Examiner's Report to the Trustees of
Keynsham & District MENCAP Society

Independent examiner's report to the trustees of Keynsham & District MENCAP Society

I report to the charity trustees on my examination of the accounts of Keynsham & District MENCAP Society (the Trust) for the year ended 31 March 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.

Tony Dicker

A R Dicker FCA
Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Date: 17/06/2022

Keynsham & District MENCAP Society

Statement of Financial Activities
for the Year Ended 31 March 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.22 Total funds £ | 31.3.21 Total funds £ |
|---|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations, grants, subscriptions and legacies | | 110,831 | 93,284 | 204,115 | 108,001 |
| Investment income | 2 | <u>136</u> | <u>-</u> | <u>136</u> | <u>500</u> |
| Total | | 110,967 | 93,284 | 204,251 | 108,501 |
| EXPENDITURE ON | | | | | |
| Raising funds and operating costs | 3 | <u>93,787</u> | <u>85,469</u> | <u>179,256</u> | <u>110,311</u> |
| NET INCOME/(EXPENDITURE) | | 17,180 | 7,815 | 24,995 | (1,810) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>159,237</u> | <u>37,351</u> | <u>196,588</u> | <u>198,398</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>176,417</u></u> | <u><u>45,166</u></u> | <u><u>221,583</u></u> | <u><u>196,588</u></u> |

The notes form part of these financial statements

Keynsham & District MENCAP Society

Balance Sheet
31 March 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.22 Total funds £ | 31.3.21 Total funds £ |
|--|-------|-------------------------|-----------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 6 | 4,356 | 12,139 | 16,495 | 22,646 |
| CURRENT ASSETS | | | | | |
| Debtors | 7 | 9,077 | 1,200 | 10,277 | 17,092 |
| Cash at bank and in hand | | <u>172,251</u> | <u>51,592</u> | <u>223,843</u> | <u>191,676</u> |
| | | 181,328 | 52,792 | 234,120 | 208,768 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 8 | <u>(9,267)</u> | <u>(7,625)</u> | <u>(16,892)</u> | <u>(17,986)</u> |
| NET CURRENT ASSETS | | <u>172,061</u> | <u>45,167</u> | <u>217,228</u> | <u>190,782</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 176,417 | 57,306 | 233,723 | 213,428 |
| ACCRUALS AND DEFERRED INCOME | 9 | - | (12,140) | (12,140) | (16,840) |
| NET ASSETS | | <u>176,417</u> | <u>45,166</u> | <u>221,583</u> | <u>196,588</u> |
| FUNDS | 10 | | | | |
| Unrestricted funds | | | | 176,417 | 159,237 |
| Restricted funds | | | | <u>45,166</u> | <u>37,351</u> |
| TOTAL FUNDS | | | | <u>221,583</u> | <u>196,588</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on10th June 2022 and were signed on its behalf by:



.....
Mr R Pocock - Trustee

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 income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the 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 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.

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.

2. INVESTMENT INCOME

| | | |
|--------------------------|------------|------------|
| | 31.3.22 | 31.3.21 |
| | £ | £ |
| Deposit account interest | <u>136</u> | <u>500</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

3. RAISING FUNDS AND OPERATING COSTS**Raising donations and legacies**

| | 31.3.22 | 31.3.21 |
|-------------------------------|----------------|----------------|
| | £ | £ |
| Staff costs | 80,769 | 79,399 |
| Insurance | 3,199 | 3,337 |
| Light and heat | 1,126 | 708 |
| Telephone | 2,852 | 2,718 |
| Postage and stationery | 4,212 | 4,230 |
| Sundries | 731 | 500 |
| Fundraising costs | 8,438 | 283 |
| Holidays | 18,159 | - |
| Activities | 16,074 | 2,594 |
| Rent and hire charges | 26,122 | 7,600 |
| Motor, travel & accommodation | 4,326 | 37 |
| Training | 1,908 | 50 |
| Refreshments | 1,204 | 2 |
| Subscriptions | 1,499 | 1,489 |
| Advertising | 1,595 | 1 |
| Depreciation | 6,151 | 6,635 |
| Support costs | <u>891</u> | <u>669</u> |
| | <u>179,256</u> | <u>110,252</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations, grants, subscriptions and legacies | 46,565 | 61,436 | 108,001 |
| Investment income | <u>500</u> | <u>-</u> | <u>500</u> |
| Total | 47,065 | 61,436 | 108,501 |
| EXPENDITURE ON | | | |
| Raising funds and operating costs | <u>26,212</u> | <u>84,099</u> | <u>110,311</u> |
| NET INCOME/(EXPENDITURE) | 20,853 | (22,663) | (1,810) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 138,384 | 60,014 | 198,398 |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

| | | | | |
|--|-----------------------------|----------------------------|----------------------------|---------------------|
| 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | | | | |
| | | Unrestricted funds £ | Restricted funds £ | Total funds £ |
| | | <u>159,237</u> | <u>37,351</u> | <u>196,588</u> |
| TOTAL FUNDS CARRIED FORWARD | | | | |
| | | | | |
| 6. TANGIBLE FIXED ASSETS | | | | |
| | Plant and machinery £ | Motor vehicles £ | Computer equipment £ | Totals £ |
| COST | | | | |
| At 1 April 2021 and 31 March 2022 | <u>10,197</u> | <u>61,414</u> | <u>3,150</u> | <u>74,761</u> |
| DEPRECIATION | | | | |
| At 1 April 2021 | 9,066 | 40,052 | 2,997 | 52,115 |
| Charge for year | <u>283</u> | <u>5,830</u> | <u>38</u> | <u>6,151</u> |
| At 31 March 2022 | <u>9,349</u> | <u>45,882</u> | <u>3,035</u> | <u>58,266</u> |
| NET BOOK VALUE | | | | |
| At 31 March 2022 | <u>848</u> | <u>15,532</u> | <u>115</u> | <u>16,495</u> |
| At 31 March 2021 | <u>1,131</u> | <u>21,362</u> | <u>153</u> | <u>22,646</u> |
| | | | | |
| 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | | |
| | | | 31.3.22 £ | 31.3.21 £ |
| Other debtors | | | 99 | 3,054 |
| Prepayments | | | <u>10,178</u> | <u>14,038</u> |
| | | | <u>10,277</u> | <u>17,092</u> |
| | | | | |
| 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | | |
| | | | 31.3.22 £ | 31.3.21 £ |
| Trade creditors | | | 2,926 | 591 |
| Other creditors | | | <u>13,966</u> | <u>17,395</u> |
| | | | <u>16,892</u> | <u>17,986</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**9. ACCRUALS AND DEFERRED INCOME**

During 2016 the Charity purchased a new 17 seater wheelchair accessible minibus at a cost of £37,598. This was funded by a grant received from the Department For Transport. The vehicle is being depreciated at a rate of 12.5% of its cost per annum. The grant received is being treated as deferred income and will be recognised as income in the Statement of Financial Activities at an amount calculated to match the the annual costs of depreciation of the vehicle each year as set out below

| | 31.3.22 £ | 31.3.21 £ |
|--|--------------|--------------|
| Grant received 2 November 2016 | 16,840 | 21,540 |
| Amount recognised as income in SOFA for the year | 4,700 | 4,700 |
| | ----- | ----- |
| Balance carried forward | 12,140 | 16,840 |
| | ===== | ===== |

10. MOVEMENT IN FUNDS

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 74,387 | 17,180 | 91,567 |
| Property Fund | 84,850 | - | 84,850 |
| | ----- | ----- | ----- |
| | 159,237 | 17,180 | 176,417 |
| Restricted funds | | | |
| General fund - restricted | 12,351 | 7,815 | 20,166 |
| Property fund -restricted | 25,000 | - | 25,000 |
| | ----- | ----- | ----- |
| | 37,351 | 7,815 | 45,166 |
| TOTAL FUNDS | <u>196,588</u> | <u>24,995</u> | <u>221,583</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 110,967 | (93,787) | 17,180 |
| Restricted funds | | | |
| General fund - restricted | 93,284 | (85,469) | 7,815 |
| | ----- | ----- | ----- |
| TOTAL FUNDS | <u>204,251</u> | <u>(179,256)</u> | <u>24,995</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.20 £ | Net movement in funds £ | At 31.3.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 53,534 | 20,853 | 74,387 |
| Property Fund | <u>84,850</u> | <u>-</u> | <u>84,850</u> |
| | 138,384 | 20,853 | 159,237 |
| Restricted funds | | | |
| General fund - restricted | 35,014 | (22,663) | 12,351 |
| Property fund -restricted | <u>25,000</u> | <u>-</u> | <u>25,000</u> |
| | <u>60,014</u> | <u>(22,663)</u> | <u>37,351</u> |
| TOTAL FUNDS | <u>198,398</u> | <u>(1,810)</u> | <u>196,588</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 47,065 | (26,212) | 20,853 |
| Restricted funds | | | |
| General fund - restricted | 61,436 | (84,099) | (22,663) |
| | <u>108,501</u> | <u>(110,311)</u> | <u>(1,810)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.20 £ | Net movement in funds £ | At 31.3.22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 53,534 | 38,033 | 91,567 |
| Property Fund | <u>84,850</u> | <u>-</u> | <u>84,850</u> |
| | 138,384 | 38,033 | 176,417 |
| Restricted funds | | | |
| General fund - restricted | 35,014 | (14,848) | 20,166 |
| Property fund -restricted | <u>25,000</u> | <u>-</u> | <u>25,000</u> |
| | <u>60,014</u> | <u>(14,848)</u> | <u>45,166</u> |
| TOTAL FUNDS | <u>198,398</u> | <u>23,185</u> | <u>221,583</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 158,032 | (119,999) | 38,033 |
| Restricted funds | | | |
| General fund - restricted | 154,720 | (169,568) | (14,848) |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>312,752</u> | <u>(289,567)</u> | <u>23,185</u> |

11. RELATED PARTY DISCLOSURES

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

12. SUMMARY OF FUNDS

| | Property £ | Other £ | Total funds £ |
|------------------|---------------|------------|------------------|
| Restricted funds | 25,000 | 20,166 | 45,166 |
| General funds | 84,850 | 91,567 | 176,417 |
| | <hr/> | <hr/> | <hr/> |
| | 109,850 | 111,733 | 221,583 |
| | <hr/> | <hr/> | <hr/> |

Keynsham & District MENCAP Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

| | 31.3.22 | 31.3.21 |
|--|---------------|---------------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations, grants, subscriptions and legacies | | |
| Grants received | 100,656 | 73,850 |
| Membership | 4,859 | 3,819 |
| Holidays | 22,870 | - |
| Sports club | 5,718 | 1,070 |
| Other income | - | 2,060 |
| Fundraising events | 15,190 | 9,869 |
| Sensations Gateway Club | 1,913 | 1,442 |
| Radstock Junior Gateway Club | 595 | 393 |
| Saturday Club | 1,670 | 1,214 |
| Musicman project | 1,842 | - |
| Club 25 income | 5,749 | 25 |
| Boccia Club | 792 | - |
| Social events and outings | 3,965 | - |
| Go Explore club subs | 2,284 | - |
| Donations | <u>36,012</u> | <u>14,259</u> |
| | 204,115 | 108,001 |
| Investment income | | |
| Deposit account interest | <u>136</u> | <u>500</u> |
| Total incoming resources | 204,251 | 108,501 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 80,769 | 79,399 |
| Insurance | 3,199 | 3,337 |
| Light and heat | 1,126 | 708 |
| Telephone | 2,852 | 2,718 |
| Postage and stationery | 4,212 | 4,230 |
| Sundries | 731 | 500 |
| Fundraising costs | 8,438 | 283 |
| Holidays | 18,159 | - |
| Activities | 16,074 | 2,594 |
| Rent and hire charges | 26,122 | 7,600 |
| Motor, travel & accommodation | 4,326 | 37 |
| Training | 1,908 | 50 |
| Refreshments | 1,204 | 2 |
| Subscriptions | 1,499 | 1,489 |
| Advertising | 1,595 | 1 |
| Plant and machinery | 283 | 377 |
| Motor vehicles | 5,830 | 6,207 |
| Computer equipment | <u>38</u> | <u>51</u> |
| | 178,365 | 109,583 |

This page does not form part of the statutory financial statements

Keynsham & District MENCAP Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

| | 31.3.22 £ | 31.3.21 £ |
|---------------------------------------|----------------------|-----------------------|
| Raising donations and legacies | | |
| Other trading activities | | |
| Bad debts | - | 59 |
| Support costs | | |
| Governance costs | | |
| Independent Examiners fees | 600 | 600 |
| Bank charges | <u>291</u> | <u>69</u> |
| | <u>891</u> | <u>669</u> |
| Total resources expended | <u>179,256</u> | <u>110,311</u> |
| Net income/(expenditure) | <u><u>24,995</u></u> | <u><u>(1,810)</u></u> |

KEYNSHAM AND DISTRICT MENCAP SOCIETY

England & Wales - Charity number 275561

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Keynsham & District MENCAP Society



Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Contents of the Financial Statements
for the Year Ended 31 March 2021

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| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Balance Sheet | 5 |
| Notes to the Financial Statements | 6 to 10 |
| Detailed Statement of Financial Activities | 11 to 12 |

Keynsham & District MENCAP Society

Report of the Trustees for the Year Ended 31 March 2021

RESERVES

The Society's reserves policy states that it proposes to maintain the charity's general reserve at a level equivalent to six months operational expenditure. In its report to the end of March 2020 the trustees proposed to suspend this policy stating *In view of the disruption to the Society's activities and income potential, caused by the Covid-19 pandemic, the trustees have reviewed this policy, until such time as the future becomes clearer* . As we slowly return to 'normal' the future remains uncertain, so for the time being this policy will remain in suspension.

The Society's property fund reserve has not been called upon to support activities during the Covid-19 pandemic, and remains intact to help finance the aspiration of the Society to acquire its own premises.

REPORT ON THE YEAR

Due to the Covid-19 pandemic it was not possible to hold an Annual Meeting in 2020, however the accounts of the Society were examined in line with the regulations covering charity's accounts, as they have been for the financial year to end March 2021.

The year to 31st March 2021 was like no other the Society has encountered. The trustees took the decision early to continue paying all our staff, and to deliver the best experience possible for our members through some very trying times, and in many different ways. The trustees are extremely proud of what has been achieved, and grateful to our office staff, club leaders and volunteers who helped us deliver an extremely innovative and entertaining year for our members.

Financially we had no idea what the year would be like, but we have ended it with our funds broadly intact as we endeavour to restore our offerings to our members, enabling them to enjoy the atmosphere in mixing with their friends once again.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

275561

Principal address

44 Bath Hill
Keynsham
BS31 1HG

Trustees

P Roberts (resigned 13.7.20)

Ms L O'Brien

R Pocock

Ms S Jeffrey

K Kettel

Ms K Dawson

N Tomlins (resigned 21.6.20)

Ms C Davis

Ms J Kemp (resigned 9.6.20)

A Marchant

Keynsham & District MENCAP Society

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A R Dicker FCA
Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Approved by order of the board of trustees on14th June 2021... and signed on its behalf by:



.....
R Pocock - Trustee

Independent Examiner's Report to the Trustees of
Keynsham & District MENCAP Society

Independent examiner's report to the trustees of Keynsham & District MENCAP Society

I report to the charity trustees on my examination of the accounts of Keynsham & District MENCAP Society (the Trust) for the year ended 31 March 2021.

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.



A R Dicker FCA
Tony Dicker & Co
Chartered Accountants
29 Courtenay Road
Keynsham
Bristol
BS31 1JU

Date: 15th June 2021

Keynsham & District MENCAP Society

Statement of Financial Activities
for the Year Ended 31 March 2021

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.21 Total funds £ | 31.3.20 Total funds £ |
|---|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations, grants, subscriptions and legacies | | 46,565 | 61,436 | 108,001 | 172,273 |
| Investment income | 2 | <u>500</u> | <u>-</u> | <u>500</u> | <u>743</u> |
| Total | | 47,065 | 61,436 | 108,501 | 173,016 |
| EXPENDITURE ON | | | | | |
| Raising funds and operating costs | | 26,212 | 84,099 | 110,311 | 174,616 |
| Other | | <u>-</u> | <u>-</u> | <u>-</u> | <u>711</u> |
| Total | | <u>26,212</u> | <u>84,099</u> | <u>110,311</u> | <u>175,327</u> |
| NET INCOME/(EXPENDITURE) | | 20,853 | (22,663) | (1,810) | (2,311) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>138,384</u> | <u>60,014</u> | <u>198,398</u> | <u>200,709</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>159,237</u></u> | <u><u>37,351</u></u> | <u><u>196,588</u></u> | <u><u>198,398</u></u> |

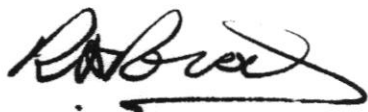
The notes form part of these financial statements

Keynsham & District MENCAP Society

Balance Sheet
31 March 2021

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.21 Total funds £ | 31.3.20 Total funds £ |
|--|-------|-------------------------|-----------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 5 | 5,806 | 16,840 | 22,646 | 29,281 |
| CURRENT ASSETS | | | | | |
| Debtors | 6 | 8,705 | 8,387 | 17,092 | 21,277 |
| Cash at bank and in hand | | <u>149,647</u> | <u>42,029</u> | <u>191,676</u> | <u>195,444</u> |
| | | 158,352 | 50,416 | 208,768 | 216,721 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | (4,921) | (13,065) | (17,986) | (26,064) |
| NET CURRENT ASSETS | | <u>153,431</u> | <u>37,351</u> | <u>190,782</u> | <u>190,657</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 159,237 | 54,191 | 213,428 | 219,938 |
| ACCRUALS AND DEFERRED INCOME | 8 | - | (16,840) | (16,840) | (21,540) |
| NET ASSETS | | <u>159,237</u> | <u>37,351</u> | <u>196,588</u> | <u>198,398</u> |
| FUNDS | 9 | | | | |
| Unrestricted funds | | | | 159,237 | 138,384 |
| Restricted funds | | | | <u>37,351</u> | <u>60,014</u> |
| TOTAL FUNDS | | | | <u>196,588</u> | <u>198,398</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on
14th June 2021..... and were signed on its behalf by:



.....
R Pocock - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2021

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 income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the 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 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.

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.

2. INVESTMENT INCOME

| | | |
|--------------------------|------------|------------|
| | 31.3.21 | 31.3.20 |
| | £ | £ |
| Deposit account interest | <u>500</u> | <u>743</u> |

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|---|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations, grants, subscriptions and legacies | 79,154 | 93,119 | 172,273 |
| Investment income | <u>743</u> | <u>-</u> | <u>743</u> |
| Total | 79,897 | 93,119 | 173,016 |
| EXPENDITURE ON | | | |
| Raising funds and operating costs | 73,703 | 100,913 | 174,616 |
| Other | <u>711</u> | <u>-</u> | <u>711</u> |
| Total | 74,414 | 100,913 | 175,327 |
| NET INCOME/(EXPENDITURE) | 5,483 | (7,794) | (2,311) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 132,901 | 67,808 | 200,709 |
| TOTAL FUNDS CARRIED FORWARD | <u>138,384</u> | <u>60,014</u> | <u>198,398</u> |

5. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Motor vehicles £ | Computer equipment £ | Totals £ |
|-----------------------------------|-----------------------------|------------------------|----------------------------|---------------|
| COST | | | | |
| At 1 April 2020 and 31 March 2021 | <u>10,197</u> | <u>61,414</u> | <u>3,150</u> | <u>74,761</u> |
| DEPRECIATION | | | | |
| At 1 April 2020 | 8,689 | 33,845 | 2,946 | 45,480 |
| Charge for year | <u>377</u> | <u>6,207</u> | <u>51</u> | <u>6,635</u> |
| At 31 March 2021 | <u>9,066</u> | <u>40,052</u> | <u>2,997</u> | <u>52,115</u> |
| NET BOOK VALUE | | | | |
| At 31 March 2021 | <u>1,131</u> | <u>21,362</u> | <u>153</u> | <u>22,646</u> |
| At 31 March 2020 | <u>1,508</u> | <u>27,569</u> | <u>204</u> | <u>29,281</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.21 | 31.3.20 |
|---------------|---------------|---------------|
| | £ | £ |
| Other debtors | 3,054 | 3,012 |
| Prepayments | <u>14,038</u> | <u>18,265</u> |
| | <u>17,092</u> | <u>21,277</u> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.21 | 31.3.20 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 591 | 278 |
| Taxation and social security | - | 894 |
| Other creditors | <u>17,395</u> | <u>24,892</u> |
| | <u>17,986</u> | <u>26,064</u> |

8. ACCRUALS AND DEFERRED INCOME

During 2016 the Charity purchased a new 17 seater wheelchair accessible minibus at a cost of £37,598. This was funded by a grant received from the Department For Transport. The vehicle is being depreciated at a rate of 12.5% of its cost per annum. The grant received is being treated as deferred income and will be recognised as income in the Statement of Financial Activities at an amount calculated to match the the annual costs of depreciation of the vehicle each year as set out below

| | 31.3.21 | 31.3.20 |
|--|---------------|---------------|
| | £ | £ |
| Grant received 2 November 2016 | 21,540 | 26,240 |
| Amount recognised as income in SOFA for the year | <u>4,700</u> | <u>4,700</u> |
| Balance carried forward | <u>16,840</u> | <u>21,540</u> |

9. MOVEMENT IN FUNDS

| | At 1.4.20 | Net movement in funds | At 31.3.21 |
|---------------------------|----------------|-----------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 53,534 | 20,853 | 74,387 |
| Property Fund | <u>84,850</u> | - | <u>84,850</u> |
| | 138,384 | 20,853 | 159,237 |
| Restricted funds | | | |
| General fund - restricted | 35,014 | (22,663) | 12,351 |
| Property fund -restricted | <u>25,000</u> | - | <u>25,000</u> |
| | <u>60,014</u> | <u>(22,663)</u> | <u>37,351</u> |
| TOTAL FUNDS | <u>198,398</u> | <u>(1,810)</u> | <u>196,588</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

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 | 47,065 | (26,212) | 20,853 |
| Restricted funds | | | |
| General fund - restricted | 61,436 | (84,099) | (22,663) |
| TOTAL FUNDS | <u>108,501</u> | <u>(110,311)</u> | <u>(1,810)</u> |

Comparatives for movement in funds

| | At 1.4.19 £ | Net movement in funds £ | At 31.3.20 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 48,051 | 5,483 | 53,534 |
| Property Fund | <u>84,850</u> | - | <u>84,850</u> |
| | 132,901 | 5,483 | 138,384 |
| Restricted funds | | | |
| General fund - restricted | 52,808 | (17,794) | 35,014 |
| Property fund -restricted | <u>15,000</u> | <u>10,000</u> | <u>25,000</u> |
| | <u>67,808</u> | <u>(7,794)</u> | <u>60,014</u> |
| TOTAL FUNDS | <u>200,709</u> | <u>(2,311)</u> | <u>198,398</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 79,897 | (74,414) | 5,483 |
| Restricted funds | | | |
| General fund - restricted | 83,119 | (100,913) | (17,794) |
| Property fund -restricted | <u>10,000</u> | - | <u>10,000</u> |
| | <u>93,119</u> | <u>(100,913)</u> | <u>(7,794)</u> |
| TOTAL FUNDS | <u>173,016</u> | <u>(175,327)</u> | <u>(2,311)</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.19 £ | Net movement in funds £ | At 31.3.21 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 48,051 | 26,336 | 74,387 |
| Property Fund | <u>84,850</u> | <u>-</u> | <u>84,850</u> |
| | 132,901 | 26,336 | 159,237 |
| Restricted funds | | | |
| General fund - restricted | 52,808 | (40,457) | 12,351 |
| Property fund -restricted | <u>15,000</u> | <u>10,000</u> | <u>25,000</u> |
| | <u>67,808</u> | <u>(30,457)</u> | <u>37,351</u> |
| TOTAL FUNDS | <u>200,709</u> | <u>(4,121)</u> | <u>196,588</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 126,962 | (100,626) | 26,336 |
| Restricted funds | | | |
| General fund - restricted | 144,555 | (185,012) | (40,457) |
| Property fund -restricted | <u>10,000</u> | <u>-</u> | <u>10,000</u> |
| | <u>154,555</u> | <u>(185,012)</u> | <u>(30,457)</u> |
| TOTAL FUNDS | <u>281,517</u> | <u>(285,638)</u> | <u>(4,121)</u> |

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

11. SUMMARY OF FUNDS

| | Property £ | Other £ | Total funds £ |
|------------------|----------------|---------------|------------------|
| Restricted funds | 25,000 | 35,014 | 60,014 |
| General funds | <u>84,850</u> | <u>53,534</u> | <u>138,384</u> |
| | <u>109,850</u> | <u>88,548</u> | <u>198,398</u> |

Keynsham & District MENCAP Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

| | 31.3.21 £ | 31.3.20 £ |
|--|---------------|---------------|
| INCOME AND ENDOWMENTS | | |
| Donations, grants, subscriptions and legacies | | |
| Grants received | 73,850 | 76,347 |
| Membership | 3,819 | 5,723 |
| 18 Plus | - | 3,166 |
| Holidays | - | 21,850 |
| Sports club | 1,070 | 5,758 |
| Other income | 2,060 | 9,455 |
| Fundraising events | 9,869 | 15,404 |
| Sensations Gateway Club | 1,442 | 3,152 |
| Radstock Junior Gateway Club | 393 | 1,908 |
| Saturday Club | 1,214 | 2,959 |
| Musicman project | - | 3,423 |
| Club 25 income | 25 | 6,360 |
| Donations | <u>14,259</u> | <u>16,768</u> |
| | 108,001 | 172,273 |
| Investment income | | |
| Deposit account interest | <u>500</u> | <u>743</u> |
| Total incoming resources | 108,501 | 173,016 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Wages | 79,399 | 80,761 |
| Insurance | 3,337 | 1,041 |
| Light and heat | 708 | 591 |
| Telephone | 2,718 | 3,276 |
| Postage and stationery | 4,230 | 4,192 |
| Sundries | 500 | 1,751 |
| Fundraising costs | 283 | 3,619 |
| Holidays | - | 21,212 |
| Activities | 2,594 | 20,994 |
| Rent and hire charges | 7,600 | 22,296 |
| Motor, travel & accommodation | 37 | 3,352 |
| Training | 50 | 864 |
| Refreshments | 2 | 431 |
| Subscriptions | 1,489 | 1,120 |
| Advertising | 1 | 1,835 |
| Plant and machinery | 377 | 503 |
| Motor vehicles | 6,207 | 6,710 |
| Computer equipment | <u>51</u> | <u>68</u> |
| | 109,583 | 174,616 |
| Other trading activities | | |
| Bad debts | 59 | - |

This page does not form part of the statutory financial statements

Keynsham & District MENCAP Society

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

| | 31.3.21 £ | 31.3.20 £ |
|-----------------------------|----------------|----------------|
| Support costs | | |
| Governance costs | | |
| Independent Examiners fees | 600 | 600 |
| Professional and other fees | - | 10 |
| Bank charges | <u>69</u> | <u>101</u> |
| | <u>669</u> | <u>711</u> |
| Total resources expended | <u>110,311</u> | <u>175,327</u> |
| Net expenditure | <u>(1,810)</u> | <u>(2,311)</u> |

This page does not form part of the statutory financial statements