

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

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for the Year Ended 31 March 2021

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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

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>

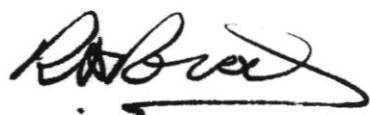
The notes form part of these financial statements

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

The notes form part of these financial statements

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>

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

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>-</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>

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>

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