

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

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for the Year Ended 31 March 2022

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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)

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

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	<u>-</u>	<u>(12,140)</u>	<u>(12,140)</u>	<u>(16,840)</u>
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	891	669
	<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 £
TOTAL FUNDS CARRIED FORWARD	<u>159,237</u>	<u>37,351</u>	<u>196,588</u>

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
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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>
TOTAL FUNDS	<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/>

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

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>