

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

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for the Year Ended 31 March 2023

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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 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.

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

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

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)		<u>(25,683)</u>	<u>10,986</u>	<u>(14,697)</u>	<u>24,995</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		176,417	45,166	221,583	196,588
TOTAL FUNDS CARRIED FORWARD		<u><u>150,734</u></u>	<u><u>56,152</u></u>	<u><u>206,886</u></u>	<u><u>221,583</u></u>

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				<u>56,152</u>	<u>45,166</u>
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

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	<u>136</u>	<u>-</u>	<u>136</u>
Total	<u>110,967</u>	<u>93,284</u>	<u>204,251</u>
EXPENDITURE ON			
Raising funds and operating costs	<u>93,787</u>	<u>85,469</u>	<u>179,256</u>
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 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
	<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>

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

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>

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

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
	<hr/> 159,237	<hr/> (8,503)	<hr/> 150,734
Restricted funds			
General fund - restricted	12,351	18,801	31,152
Property fund -restricted	25,000	-	25,000
	<hr/> 37,351	<hr/> 18,801	<hr/> 56,152
TOTAL FUNDS	<hr/> <hr/> 196,588	<hr/> <hr/> 10,298	<hr/> <hr/> 206,886

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	<hr/> <hr/> 377,399	<hr/> <hr/> (367,101)	<hr/> <hr/> 10,298

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
	<hr/> 109,850	<hr/> 111,733	<hr/> 221,583

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

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/> 186,903	<hr/> 178,365
Support costs		
Governance costs		
Independent Examiners fees	600	600
Professional and other fees	12	-
Bank charges	330	291
	<hr/> 942	<hr/> 891
Total resources expended	<hr/> 187,845	<hr/> 179,256
Net (expenditure)/income	<hr/> (14,697)	<hr/> 24,995