

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

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for the Year Ended 31 March 2025

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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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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>
<b>Total</b>		<u>114,871</u>	<u>60,742</u>	<u>175,613</u>	<u>218,453</u>
 <b>EXPENDITURE ON</b>					
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>
<b>Total</b>		<u>101,050</u>	<u>95,405</u>	<u>196,455</u>	<u>198,472</u>
 <b>NET INCOME/(EXPENDITURE)</b>		13,821	(34,663)	(20,842)	19,981
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>160,443</u>	<u>66,424</u>	<u>226,867</u>	<u>206,886</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,956	-	1,956	2,607
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>(17,596)</u>	-	<u>(17,596)</u>	<u>(9,294)</u>
<b>NET CURRENT ASSETS</b>		<u>172,305</u>	<u>31,764</u>	<u>204,069</u>	<u>224,260</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>174,261</u>	<u>31,764</u>	<u>206,025</u>	<u>226,867</u>
<b>NET ASSETS</b>		<u>174,261</u>	<u>31,764</u>	<u>206,025</u>	<u>226,867</u>
<b>FUNDS</b>	9				
Unrestricted funds				174,261	160,443
Restricted funds				<u>31,764</u>	<u>66,264</u>
<b>TOTAL FUNDS</b>				<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

The notes form part of these financial statements

## **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
	=====	=====



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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

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

**6. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024 and 31 March 2025	<u>10,197</u>	<u>23,816</u>	<u>3,359</u>	<u>37,372</u>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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 £
<b>Unrestricted funds</b>			
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
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>226,867</u></u>	<u><u>(20,842)</u></u>	<u><u>206,025</u></u>

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

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

## Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
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
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u><u>206,886</u></u>	<u><u>19,981</u></u>	<u><u>226,867</u></u>

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	120,011	(110,302)	9,709
<b>Restricted funds</b>			
General fund - restricted	98,442	(88,170)	10,272
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	234,677	(211,352)	23,325
Property Fund	<u>205</u>	<u>-</u>	<u>205</u>
	234,882	(211,352)	23,530
<b>Restricted funds</b>			
General fund - restricted	159,184	(183,575)	(24,391)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations, grants, subscriptions and legacies</b>		
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	<u>43,127</u>	<u>33,489</u>
	174,423	217,854
<b>Investment income</b>		
Deposit account interest	1,190	599
<b>Other income</b>		
Gain on sale of tangible fixed assets	<u>-</u>	<u>-</u>
<b>Total incoming resources</b>	175,613	218,453
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
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 £
<b>Raising donations and legacies</b>		
Brought forward	193,462	192,613
Computer equipment	<u>55</u>	<u>74</u>
	193,517	192,687
<b>Support costs</b>		
<b>Governance costs</b>		
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>
<b>Net income/(expenditure)</b>	<u><u>(20,842)</u></u>	<u><u>19,981</u></u>



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