

KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES

STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED
31ST DECEMBER 2013



KINGSTON SOCIETY FOR CHILDREN AND ADULTS WITH LEARNING DISABILITIES

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of Kingston Society for Children and Adults with Learning Disabilities for the year ended 31st December 2013, which are set out on pages 2 to 4.

The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.


It is my responsibility:

- to examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



L. Healy

Chartered Accountant

Sparkes Place, Womersley, Surrey GU5 0PH

25th June 2014

BALANCE SHEET AS AT 31ST DECEMBER 2013

	<u>2013</u>	<u>2012</u>
	£ £	£ £
FIXED ASSETS		
Property	283,821	283,821
Other	40	80
Held by clubs	423	524
INVESTMENTS		
Long Term - Virgin	30,735	30,000
CURRENT ASSETS		
Stock and Debtors	844	1,036
Cash at Bank and in hand	53,095	60,630
Held by Clubs	-	10,962
	<u>53,939</u>	<u>72,628</u>
	368,958	387,053
LIABILITIES		
Amounts committed to Clubs	4,786	4,086
Amounts committed to projects: - payable within one year	-	7,890
Accruals	100	100
	<u>(4,886)</u>	<u>(12,076)</u>
TOTAL ASSETS	<u>364,072</u> =====	<u>374,977</u> =====
FINANCED BY:		
Surplus Fund	364,072 =====	374,977 =====

P. Hodges

P. HODGES – CHAIRMAN

M. McDonald

M. McDONALD – HON. TREASURER

KINGSTON SOCIETY FOR CHILDREN AND ADULTS WITH LEARNING DISABILITIES

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2013**

	<u>2013</u>	<u>2012</u>
	£ £	£ £
INCOME		
Subscriptions	1,125	1,190
Donations:		
General Donations	3,639	10,034
Royal Mencap Flag Day	273	1,307
Gift Aid	-	857
	-----	-----
	3,912	12,198
Interest receivable	839	178
Rent receivable	4,020	6,925
Proceeds of Sales and Events (Note 2)	5,902	3,587
	-----	-----
	15,798	24,078
EXPENDITURE		
Net Expenditure by Clubs	13,198	16,257
General Donations	3,303	3,793
Affiliations and Contributions	-	1,416
Property expenses	2,572	4,012
Social Events	30	2,934
Birthday vouchers	900	980
Printing and Stationery	795	1,213
Carer Group	395	515
Drop-in	1,161	2,323
General running costs	10,979	5,462
Depreciation	560	40
	-----	-----
	33,893	38,945
SURPLUS OF EXPENDITURE OVER INCOME	-----	-----
	(18,095)	(14,867)
	=====	=====

APPROPRIATION ACCOUNT

	<u>2013</u>	<u>2012</u>
	£	£
Surplus Fund Balance at 1 st January 2013	386,953	401,820
Surplus of Expenditure over Income	(18,095)	(14,867)
	-----	-----
	368,858	386,953
Funds committed to projects	-	(7,890)
Funds committed to Clubs (Note 3)	(4,786)	(4,086)
	-----	-----
Surplus Fund Balance at 31 st December 2013	364,072	374,977
	=====	=====

NOTES TO THE ACCOUNTS

1. ACCOUNTING POLICIES

- (a) Voluntary income is received in cash by way of donations, gifts, flag collection days and special fund-raising events and is included in full in the income and expenditure account as soon as it is received by the Treasurer.
- (b) Bank interest is included in the income and expenditure account on receipt.
- (c) Expenditure is included in the income and expenditure account when it is incurred. The value of purchase invoices received after the year end in respect of expenditure incurred before the year end was insignificant and has not been included in the income and expenditure account.
- (d) Property fixed assets capitalised in the balance sheet are shown at historical cost.
- (e) The Kingston Mencap financial accounts include the umbrella club accounts of Seekers Club, Xpression and Future Friends.

2. PROCEEDS OF SALES AND EVENTS

		<u>2013</u>		<u>2012</u>	
		£	£	£	£
Mencap Fayre	Takings	2,898		1,717	
	Less Expenses	393		190	
		-----		-----	
			2,505		1,527
Christmas Raffle	Takings	1,295		1,455	
	Less Expenses	153		199	
		-----		-----	
			1,142		1,256
Sundry Events	Takings	2,698		1,152	
	Less Expenses	443		348	
		-----		-----	
			2,255		804
		-----		-----	
			5,902		3,587
		=====		=====	

3. CLUB ACCOUNTS

Income and Expenditure in respect of the Clubs is included in the accounts on the same basis as stated in the accounting policies above.

Funds committed to the Clubs at the end of the year are as follows:

	<u>2013</u>	<u>2012</u>
	£	£
Seekers Club	3,368	5,612
Xpression	43	(1,557)
Future Friends	1,375	31
	<u>4,786</u>	<u>4,086</u>
	=====	=====