

KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES

STATEMENT OF ACCOUNTS
FOR THE YEAR ENDED
31ST DECEMBER 2014



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 2014, which are set out on pages 2 to 5.

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

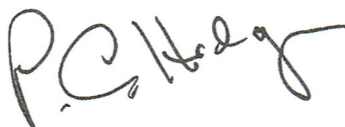
Chartered Accountant

Sparkes Place, Womersley, Surrey GU5 0PH

11th May 2015

BALANCE SHEET AS AT 31ST DECEMBER 2014

	<u>2014</u>	<u>2013</u>
	£ £	£ £
FIXED ASSETS		
Property	-	283,821
Other	1	40
Held by clubs	151	423
INVESTMENTS		
Long Term - Virgin	284,799	30,735
CURRENT ASSETS		
Stock and Debtors	275	844
Cash at Bank and in hand	59,016	53,095
	<u>59,291</u>	<u>53,939</u>
	344,242	368,958
LIABILITIES		
Amounts committed to Clubs	1,727	4,786
Accruals	-	100
	<u>(1,727)</u>	<u>(4,886)</u>
TOTAL ASSETS	<u>342,515</u> =====	<u>364,072</u> =====
FINANCED BY:		
Surplus Fund	342,515 =====	364,072 =====



P. HODGES – CHAIRMAN



M. McDONALD – HON. TREASURER

KINGSTON SOCIETY FOR CHILDREN AND ADULTS WITH LEARNING DISABILITIES

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2014**

	<u>2014</u>	<u>2013</u>
	£ £	£ £
INCOME		
Subscriptions	1,035	1,125
Donations:		
General Donations	6,715	3,639
Royal Mencap Flag Day	-	273
	-----	-----
	6,715	3,912
Interest receivable	1,159	839
Rent receivable	639	4,020
Proceeds of Sales and Events (Note 2)	3,121	5,902
	-----	-----
	12,669	15,798
EXPENDITURE		
Net Expenditure by Clubs	12,459	13,198
General Donations	1,500	3,303
Property expenses	8,671	2,572
Social Events	24	30
Birthday vouchers	920	900
Printing and Stationery	574	795
Carer Group	320	395
Drop-in	3,776	1,161
General running costs	8,730	10,979
Depreciation	311	560
	-----	-----
	37,285	33,893
SURPLUS OF EXPENDITURE OVER INCOME	-----	-----
	(24,616)	(18,095)
	=====	=====
APPROPRIATION ACCOUNT		
	<u>2014</u>	<u>2013</u>
	£	£
Surplus Fund Balance at 1 st January 2014	368,858	386,953
Surplus of Expenditure over Income	(24,616)	(18,095)
	-----	-----
Funds committed to Clubs (Note 3)	344,242	368,858
	(1,727)	(4,786)
	-----	-----
Surplus Fund Balance at 31 st December 2014	342,515	364,072
	=====	=====

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>2014</u>		<u>2013</u>	
		£	£	£	£
Mencap Fayre	Takings	1,248		2,898	
	Less Expenses	164		393	
		-----		-----	
			1,084		2,505
Christmas Raffle	Takings	1,395		1,295	
	Less Expenses	255		153	
		-----		-----	
			1,140		1,142
Sundry Events	Takings	960		2,698	
	Less Expenses	63		443	
		-----		-----	
			897		2,255
		-----		-----	
			3,121		5,902
		=====		=====	

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>2014</u>	<u>2013</u>
	£	£
Seekers Club	1,727	3,368
Xpression	-	43
Future Friends	-	1,375
	<u>1,727</u>	<u>4,786</u>
	=====	=====