

Charity Registration Number: 1170322

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
WITH LEARNING DISABILITIES**

**Trustees' Annual Report and Financial Statements
for the period ended 31 December 2017**



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**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
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Charity Registration Number: 1170322

Report of the Trustees Period Ended 31 December 2017

The Trustees present their report and the financial statements for the period ended 31 December 2017.

Objectives and activities

The objects of the CIO are:

- a) The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to prevent learning disabilities for the public benefit; and
- b) To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

In order to achieve these aims KINGSTON MENCAP organises the following main areas of work in furtherance of its public benefit duties:

- Facilitate a community space in the Borough of Kingston for the benefit of our members, families and carers
- Forging links with associated charities and services
- Providing leisure services and promoting health and well-being through clubs and activities

The Trustees consider that the activities undertaken, offered at no or minimal cost, provide benefit to the public and confirm that in exercising their powers and duties, they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission and have complied with their duties under Section 17 of the Charities Act 2011.

Achievements and performance

Kingston Mencap actively promotes inclusion, equality and social cohesion through a range of activities including:-

- **Seekers Club.** A weekly club with around 60 members providing a wide range of activities, including outings.
- **Future Friends.** A club for members aged 18-35. Meets twice monthly with a range of activities, including cooking, crafts, games and film nights together with off-site bowling, golf and swimming.
- **Saturday Drop In.** A popular time for members to meet and have lunch, play games and socialise. In association with the YMCA, we have introduced a free fitness class, Laughs and Scarves, during the session.
- **Dragon Boat Festival.** We again entered a crew for the Kingston Dragon Boat Festival. Unlike most charities taking part, we actually have our members, supported by our own volunteers, paddling the boat. We are grateful to Canbury Residents and the Rotary Club of New Malden for sponsoring our entry.
- **Annual Railway Afternoon.** Malden and District Model railway have let us have a free afternoon on the trains every June for nearly forty years! A good afternoon out and the money taken in the tea room is donated to Kingston Mencap.
- We have facilitated, and been involved with, events at Searchlight by local charities and services, including INVOLVE, YMCA, KCIL, SEND Family Voices, Kingston Council Social Services, Eco-op, National Citizen Service, KCN Young Carers.
- Our first Christmas Fair to be held at Searchlight was a great success.

- Michelle Kitch is now our part time Administrator, working 24 hours per week, mainly based at our Searchlight office. Michelle is dealing with, and promoting, lettings, networking with other local charities and carrying out the day to day Kingston Mencap administration.
- Searchlight Community Centre is becoming a hub of activity for people with learning disabilities, which is what Kingston Mencap Trustees had envisaged when we took on the daunting task of renovation.

A full account of Kingston Mencap's activities can be found on its website www.kingstonmencap.org.uk.

Financial review

The financial results for the year are as shown in the Accounts section of this report and run for an extended accounting period of just over 13 months from 23rd November 2016 to 31st December 2017 this being the first period of Mencap as a CIO although the new CIO was not operational until 1st January 2017. The balance of funds from Mencap as an unincorporated charity (charity number 210583) was transferred to the CIO at the end of December 2017 following its closure.

A large proportion of the expenditure (£244,292) was on one-off costs associated with the refurbishment of Searchlight (£191,352). The activity clubs had a positive year with income exceeding expenditure by £3,056 due in the main to rent free premises provided by Searchlight and funding awarded from the YMCA. Although it is very early in the development of Searchlight as a venue for other groups and charities to hire the income from those renting space covered 60% of the building's running costs.

The aim of the trustees is to ensure that Kingston Mencap holds adequate reserves to allow it to continue its charitable objectives, to cover working capital and to support any period of running costs should income reduce unexpectedly. This should equate to 12 months expenditure equivalent to about £53,000 at the balance sheet date. However, it should be noted that expenditure for the coming year is expected to be of a much higher figure (£85,000) as there will be a full year of running costs for Searchlight and the admin worked will have a full year of employment and at increased hours (only employed for 18 weeks in 2017). Therefore, the funds of £72,252 held in the general fund should be sufficient for the increased expenditure.

The funds held in the property fund (£121,195) will be used to meet any large repair costs associated with maintenance of the Searchlight Centre. Although there was a major refurbishment in 2017 work on the roof and heating was not required. Future maintenance of these two areas could be costly. In addition, the trustees are aware that Kingston Council have offered a reduced rent until early 2022 when the rent will be increased – it is not clear at this early stage of the Centre's development if rental income will be sufficient to meet the increased costs- funds held in property fund will help to cover any costs not covered by rental income from other organisations and groups hiring the Centre."

Structure, governance and management

Mencap was established as a Charitable Incorporated Organisation (CIO) on 23rd November 2016 with its constitution based on the Charity Commission's Association Model and a registration number of 1170322. This is the first trustee report and accounts for this structure of Mencap Kingston.

The following Trustees were in place at the inception of the new CIO and throughout the period:

Emily Dyson
 George Tong
 Ilze Hopper
 Mary McDonald (treasurer)
 Paul Roberts
 Peter Hodges (chair)

INDUCTION AND TRAINING OF TRUSTEES

New Trustees are given written guidance in the responsibilities of a Trustee, having been interviewed and accepted to the post. Current Trustees are updated on changing legislation.

ORGANISATION STRUCTURE OF MENCAP AND DECISION-MAKING PROCESS

The Trustees meet monthly, and at additional times if necessary. Finances are updated and discussed, together with the performance of Clubs and the planning of activities.

RISKS AND INTERNAL CONTROL

The Trustees have overall responsibility for ensuring that MENCAP has appropriate systems of control, both financial and operational. These systems are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. During the Period, the Trustees continued to review the major financial and operational risks facing MENCAP and continue to monitor on a regular basis the implementation of any changes necessary to ensure that, as far as is reasonable, controls are in place to protect MENCAP, its members, those working for it, the general public and other stakeholders.

STRATEGIC DEVELOPMENT

The Trustees meet monthly, and at additional times when necessary, to monitor finances and the performance of our clubs and activities. They also have 'away days' to consider future developments and strategies.

Reference and Administration

Business Address and Registered Office

52 Park Road
Kingston upon Thames
KT2 6AU

Independent Examiner

Robert Markless
T/a Charity Advisory Services
88 Deacon Road
Kingston KT2 6LU

Bankers

Lloyds Bank- Kingston upon Thames- Current and Savings accounts
Virgin Money, Jubilee House, Newcastle upon Tyne NE3 4PL – Charity Deposit Account

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
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Report of the Trustees Period Ended 31 December 2017

Statement as to disclosure of information to Independent Examiner

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's Independent Examiner is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Independent Examiner is aware of that information.

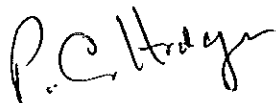
Statement of Trustees' responsibilities

The Trustees are responsible for preparing the report and accounts in accordance with applicable law and regulations. Charity law requires the Trustees to prepare accounts for each financial Period. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charity SORP 2015. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board



Peter Hodges
Chair



Mary McDonald
Treasurer

Dated 16.05.18.

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
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**Independent Examiner's report to the Trustees of Mencap Kingston for the period ended 31
December 2017.**

I report on the accounts of the charity for the period ended 31 December 2017, which are set out on pages 8 to 13.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this Period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered and Secretaries and Administrators.

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.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

.....
Robert Markless
t/a Charity Advisory Services
88 Deacon Road
Kingston KT2 6LU

Date: 17/5/18

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
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Charity Registration Number: 1170322
Statement of financial activities for the period ended 31 December 2017

	Notes	2016/17 Total £ Restricted	2016/17 Total £ Unrestricted	2016/17 Total £
Income from:				
Legacies and Donations	2	0	9,292	9,292
Charitable activities	3	0	37,284	37,284
Bank interest		0	956	956
From "Old MENCAP"		0	390,207	390,207
Total incoming resources		0	437,739	437,739
Expenditure on:				
Fundraising		0	256	256
Charitable activities	4	0	52,684	52,684
Searchlight refurbishment costs		0	191,352	191,352
Total resources expended		0	244,292	244,292
Gross incoming / (outgoing resources)		0	193,447	193,447
Total funds carried forward		0	193,447	193,447

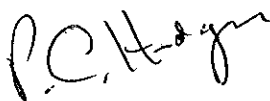
The notes on pages 10 to 13 form an integral part of these financial statements.

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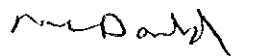
Balance sheet as at 31 December 2017

	Notes	£	2017 £
Current assets			
Debtors	6	11,225	
Cash at bank and in hand	7	<u>192,539</u>	203,764
Current Liabilities			
Creditors: amounts falling due within one Period	8	<u>10,317</u>	
Net Assets			<u><u>193,447</u></u>
Funds			
Unrestricted funds			
General Fund	9		72,252
Property Fund	9		<u>121,195</u>
			<u>193,447</u>
Total funds			<u><u>193,447</u></u>

The financial statements were approved by the Trustees on 15th May 2018 and signed on its behalf by



Peter Hodges
Chair



Mary McDonald
Treasurer

The notes on pages 10 to 13 form an integral part of these financial statements.

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
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Notes to financial statements for the period ended 31 December 2017

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the Period and the preceding Period.

1.1. Basis of accounting

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)).

Exemption has been taken from preparing a cash flow statement on the grounds that the charitable company qualifies as a small charitable company.

Kingston Mencap meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the Period in which they are receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Equipment costs are considered to be minimal and therefore are charged to the Period in which they are purchased.

1.4. Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

1.5 Going Concern

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and financial statements.

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Notes to financial statements for the period ended 31 December 2017

2. Legacies and Donations	2016/17	2016/17	2016/17
	Total	Total	Total
	£	£	£
	Restricted	Unrestricted	
Legacies	0	1,000	1,000
Donations	0	4,052	4,052
Fundraising	0	4,240	4,240
	<u>0</u>	<u>9,292</u>	<u>9,292</u>

3. Income from Charitable Activities	2016/17	2016/17	2016/17
	Total	Total	Total
	£	£	£
	Restricted	Unrestricted	
Membership fees	0	425	425
Club fees*	0	15,754	15,754
Social Events	0	950	950
Searchlight	0	20,155	20,155
	<u>0</u>	<u>37,284</u>	<u>37,284</u>

*	Seekers Club	9,500
	Spectrum	4,300
	Future Friends	1,291
	Drop-in Club	663
	Total	15,754

4. Expenditure on Charitable Activities	2016/17	2016/17	2016/17
	Total	Total	Total
	£	£	£
	Restricted	Unrestricted	
Club expenditure*	0	12,698	12,698
Social events	0	1,088	1,088
Family Support	0	1,569	1,569
Running Costs Searchlight	0	33,589	33,589
General running costs	0	3,465	3,465
Independent Examination Fees	0	275	275
		<u>52,684</u>	<u>52,684</u>

*	Seekers Club	6,160
	Spectrum	2,568
	Future Friends	1,950
	Drop-in Club	2,020
	Total	12,698

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Notes to financial statements for the period ended 31 December 2017

5. Staffing

The following staffing costs are included in note 4

Salaries	13,442
Employer social security costs*	0
Employer pension costs	0
TOTAL	13,442

* No NI payments were made as the total liability was less than the Employment Allowance.

No employee was paid in excess of £60,000 during the year.

6. Debtors

	2016/17
	Total
	£
Income Receivable	10,666
Payments in advance	559
	<u>11,225</u>

7. Cash at bank and in hand

	2016/17
	Total
	£
Lloyds Current account	71,889
Lloyds Deposit account	9,534
Virgin Deposit Account	111,116
	<u>192,539</u>

8. Creditors

	2016/17
	Total
	£
Trade Creditors	10,317
	<u>10,317</u>

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS
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Notes to financial statements for the period ended 31 December 2017

9. Unrestricted funds	Incoming resources	Outgoing resources	Transfer	At December 2017
General Fund	141,603	19,351	(50,000)	72,252
Property Fund	296,136	224,941	50,000	121,195
	<u>437,739</u>	<u>244,292</u>	<u>0</u>	<u>193,447</u>

Purposes of unrestricted funds

The General Fund is established to further the objectives of the Charity and provide funding to cover the management and administration costs should income be insufficient, working capital and winding down costs were the organisation have to close.

Property Fund is established in preparation for unexpected building costs relating to Searchlight – for example after the recent refurbishment in early 2017 the building still has the same heating system and roof both of which could need immediate and costly repairs in the future. In addition there is a need to hold funds to cover running costs of Searchlight if not covered by rental income.

10. Trustee Expenses and Related Party Transactions

Trustees: No Trustees received any payments for services during the Period. Trustees were reimbursed a total of £23,605 for costs related to Kingston Mencap but made from personal accounts. The Trustees concerned were Mary McDonald (£19,509), Peter Hodges (£3,896) and George Tong (£200).

Related Party Transactions: There were no related party transactions.

