

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

**Trustees' Annual Report and Financial Statements  
for the period ended 31 December 2018**



**Kingston**

**Mencap Kingston**

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**Charity Registration Number: 1170322**

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# KINGSTON SOCIETY FOR CHILDREN AND ADULTS WITH LEARNING DISABILITIES

Charity Registration Number: 1170322

Report of the Trustees Period Ended 31 December 2018

The Trustees present their report and the financial statements for the period ended 31 December 2018.

## 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 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.** Meets on Monday nights with a regular attendance of around 45 members, plus support workers and our volunteers. Activities are varied, including Morris Dancing, Drumming and Drama workshops, Talent competitions, Bingo and Craft nights. There are also outings.
- **Future Friends.** A club for members aged 18-35, meets twice a month on Thursday evenings. Activities include Race Nights, Cooking, Games (indoor and outdoor), Ten pin Bowling and Golf off site.
- **Saturday Drop In.** An increasingly popular club for members to meet and socialise on Saturdays around lunch time. Fitness and ball skills classes are now a feature, in addition to the board games, artwork and puzzles.
- **Kingston Dragon Boat Festival.** Kingston Mencap entered a team for the third year running. We encourage our members to paddle the boat in the races, with the support of our volunteers. We were helped with the cost through the generous sponsorship of the Rotary Club of New Malden.
- **Railway Afternoon.** This annual event allows our members, with their families, and other groups with Learning Disabilities to have a free afternoon on the trains. Money donated for the teas is passed on to Kingston Mencap. We are very grateful to Malden and District Model Railway for their wonderful hospitality.
- **In addition,** we continue to organise and facilitate events with other local charities for the benefit of our members. Our PMLD days have been very successful. We have also organised workshops, led by Christine Towers, for parents and carers covering a wide range of topics.

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

**Charity Registration Number: 1170322**

**Report of the Trustees Period Ended 31 December 2018**

- The annual **Christmas Fair** was a great social event, bringing families together and raising funds for Kingston Mencap.
- We continue to forge links with other charities and organisations, and we are currently working on projects with Orchard Hill College.
- **Searchlight Community Centre** is busy every day with our own activities and with local charitable groups renting our facilities, providing us with vital income.

A fuller account of MENCAP's activities can be found on its website at [www.kingstonmencap.co.uk](http://www.kingstonmencap.co.uk).

## **Financial review**

The financial results for the year are as shown in the Accounts section of this report and run for the accounting period of 12 months from 1<sup>st</sup> January 2018 to 31<sup>st</sup> December 2018 this being the second period of Mencap as a CIO.

A large proportion of the expenditure (£99,174) was on one-off costs associated with the running costs of Searchlight (£60,094). This was expected as there was a full year of running costs and the admin worked a full year of employment and a bookkeeper working monthly.

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 £100,000 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 as there will be a caretaker/ facilities manager position due to the building needs. Therefore, the funds of £63,552 held in the general fund should be sufficient for the increased expenditure.

The funds held in the property fund (£106,974) will be used to meet any large repair costs associated with maintenance of the Searchlight Centre. Future maintenance to the heating and roof 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 we will be increasing our rental charges to keep in line with the rental increase in 2022, and we anticipate this will continue to cover most of our running 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**

The following Trustees were in place during the period:

Peter Hodges (Chair)  
Komal Yagnik (Treasurer) (from November 2018)  
Emily Dyson  
George Tong  
Ilze Hopper  
Portia Borrett (from July 2018)  
Antoine Al Hosri (from October 2018)  
Judith Broome (from September 2018)  
Paul Roberts  
Mary McDonald (to 19<sup>th</sup> May 2018)

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

**Charity Registration Number: 1170322**

**Report of the Trustees Period Ended 31 December 2018**

## *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**

Searchlight Community Centre  
Kingston Rd, New Malden  
Kingston upon Thames  
KT3 3RX

### **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  
WITH LEARNING DISABILITIES**  
Charity Registration Number: 1170322  
Report of the Trustees Period Ended 31 December 2018

**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**



**Komal Yagnik**

**Treasurer**

Dated 29/04/2019

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

**Independent Examiner's report to the Trustees of Mencap Kingston for the period ended 31  
December 2018.**

I report on the accounts of the charity for the period ended 31 December 2018, which are set out on pages 8 to 14.

**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.

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.

  
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**Robert Markless**

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

Date:.....1/5/19.....

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

Charity Registration Number: 1170322

Statement of financial activities for the period ended 31 December 2018

	Notes	2018 Total £	2018 Total £	2018 Total £	2017 Total £
		Restricted	Unrestricted		
<b>Income from:</b>					
Legacies and Donations	2	0	9,362	9,362	9,292
Charitable activities	3	0	66,260	66,260	37,284
Bank interest		0	630	630	956
From "Old MENCAP"		0	0	0	390,207
<b>Total incoming resources</b>		<b>0</b>	<b>76,252</b>	<b>76,252</b>	<b>437,739</b>
<b>Expenditure on:</b>					
Fundraising		0	668	668	256
Charitable activities	4	0	89,952	89,952	52,684
Searchlight refurbishment costs		0	8,554	8,554	191,352
<b>Total resources expended</b>		<b>0</b>	<b>99,174</b>	<b>99,174</b>	<b>244,292</b>
Gross incoming / (outgoing resources)		0	(22,922)	(22,922)	193,447
Total funds brought forward		0	193,447	193,447	0
<b>Total funds carried forward</b>		<b>0</b>	<b>170,526</b>	<b>170,526</b>	<b>193,447</b>

Note: All income and expenditure movements in 2017 were unrestricted.

The notes on pages 10 to 14 form an integral part of these financial statements.



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

**Balance sheet as at 31 December 2018**

		<b>2018</b>	<b>2017</b>
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	6	<u>6,000</u>	0
<b>Current assets</b>			
Debtors	7	18,091	11,225
Cash at bank and in hand	8	<u>149,736</u>	<u>192,539</u>
		167,827	203,764
<b>Current Liabilities</b>			
Creditors: amounts falling due within one Period	9	<u>3,301</u>	<u>10,317</u>
<b>Net Current Assets</b>		164,526	193,447
<b>Total Assets</b>		<u><u>170,526</u></u>	<u><u>193,447</u></u>
<b>Funds</b>			
Unrestricted funds			
General Fund	10	63,552	
Property Fund	10	106,974	72,252
			121,195
		<u><u>170,526</u></u>	<u><u>193,447</u></u>
<b>Total funds</b>			

The financial statements were approved by the Trustees on 29<sup>th</sup> April 2019 and signed on its behalf by



Peter Hodges

Chair



Komal Yagnik

Treasurer

The notes on pages 10 to 14 form an integral part of these financial statements.

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

**Notes to financial statements for the period ended 31 December 2018**

**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.

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

**Charity Registration Number: 1170322**

**Report of the Trustees Period Ended 31 December 2018**

**1.6 Fixed Assets**

Fixed assets are included in the financial statements at cost less depreciation or valuation.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset.

The trustees have determined that all costs relating to the magic table (costing £6,000) will be depreciated over five years and all other assets will be considered. As the magic table wasn't in use until 2019 the trustees have decided not to depreciate the Magic table for 2018.

**KINGSTON SOCIETY FOR CHILDREN AND ADULTS  
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Notes to financial statements for the period ended 31 December 2018

<b>2. Donations</b>	<b>2018 Total £ Restricted</b>	<b>2018 Total £ Unrestricted</b>	<b>2018 Total £</b>	<b>2017 Total £</b>
Legacies	0	0	0	1,000
Donations	0	4,472	4,472	4,052
Fundraising	0	4,891	4,891	4,240
	<u>0</u>	<u>9,362</u>	<u>9,362</u>	<u>9,292</u>

<b>3. Income from Charitable Activities</b>	<b>2018 Total £ Restricted</b>	<b>2018 Total £ Unrestricted</b>	<b>2018 Total £</b>	<b>2017 Total £</b>
Membership fees	0	695	695	425
Club fees*	0	11,139	11,139	15,754
Social Events	0	150	150	950
Searchlight	0	54,276	54,276	20,155
	<u>0</u>	<u>66,260</u>	<u>66,260</u>	<u>37,284</u>

*	Seekers Club	9,462
	Future Friends	750
	Drop-in Club	928
	Total	11,139

<b>4. Expenditure on Charitable Activities</b>	<b>2018 Total £ Restricted</b>	<b>2018 Total £ Unrestricted</b>	<b>2018 Total £</b>	<b>2017 Total £</b>
Club expenditure*	0	11,238	11,238	12,698
Social events	0	834	834	1,088
Family Support	0	2,300	2,300	1,569
Running Costs Searchlight	0	60,094	60,094	33,589
Operating Costs	0	15,196	15,196	3,465
Independent Examination Fees	0	290	290	275
	<u>0</u>	<u>89,952</u>	<u>89,952</u>	<u>52,684</u>

*	Seekers Club	7,661
	Future Friends	1,510
	Drop-in Club	2,066
	Total	11,238

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

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**Notes to financial statements for the period ended 31 December 2018**

**5. Staffing**

The following staffing costs are included in note 4

	2018	2017
Salaries	28,743	13,442
Employer social security costs*	0	0
Employer pension costs	528	0
<b>TOTAL</b>	<b>29,270</b>	<b>13,442</b>

\* 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. Tangible Fixed asset**

	2018 Total £
Cost	6,000
Additions, revaluations/ (Disposals)	0
Depreciation	6,000
At 31st December 2018	

**7. Debtors**

	2018 Total £	2017 Total £
Income Receivable	11,025	10,666
Payments in advance	7,066	559
	<u>18,091</u>	<u>11,225</u>

**8. Cash at bank and in hand**

	2018 Total £	2017 Total £
Lloyds Current account	28,456	71,889
Lloyds Deposit account	9,538	9,534
Virgin Deposit Account	111,742	111,116
	<u>149,736</u>	<u>192,539</u>

**9. Creditors**

	2018 Total £	2017 Total £
Trade Creditors	3,301	10,317
	<u>3,301</u>	<u>10,317</u>

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

Charity Registration Number: 1170322

**Notes to financial statements for the period ended 31 December 2018**

<b>10. Unrestricted funds</b>	<b>Opening balance</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>At December 2018</b>
General Fund	72,252	21,826	(30,526)	63,552
Property Fund	121,195	54,426	(68,647)	106,974
	<u>193,447</u>	<u>76,252</u>	<u>(99,173)</u>	<u>170,526</u>

**Purposes of unrestricted funds**

The General Fund is 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 for unexpected building costs relating to Searchlight – for example the boiler issues that occurred in 2018 and heating system 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.

**11. Trustee Expenses and Related Party Transactions**

Trustees: No Trustees received any payments for services during the Period.

Trustees were reimbursed a total of £7,696 for costs related to Kingston Mencap but made from personal accounts. The individuals concerned were Mary McDonald (£1,024), Peter Hodges (£3,516), Heather Notermans (£111) and Michelle Kitch (£3,045).

Related Party Transactions: There were no other related party transactions.