

Report of the Trustees and  
Financial Statements  
for the Year Ended 31 December 2023  
for  
MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

Xeinadin Audit Ltd  
12 Conqueror Ct  
Sittingbourne  
Kent  
ME10 5BH

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

Contents of the Financial Statements  
for the Year Ended 31 December 2023

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Chairpersons' Report  
for the Year Ended 31 December 2023

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2023 has proved to be yet another successful year for the charity despite our ongoing challenges. I am hugely thankful to Liane Morris, our manager, and her incredibly hardworking team who continue to provide a safe, welcoming, and enjoyable service to our children, young adults, and their families.

Cobtree Playschool has supported a large number of new children this year boosting us to have full registers, whilst continuing to ensure that those leaving have the correct support in place at their new schools. Juniors is also in continuing demand with many joining from Playschool, or from having enjoyed their time at Summer Club so much. Youth club has been jam-packed full of music and dance sessions, cooking and craft activities, where our young adults have been supported to independently make decisions, increase their confidence and social skills as they continue to enjoy all that the charity can offer. In August, we hosted 90 children and young adults between the ages of 5-18 at our holiday club.

None of this would be possible without the commitment, dedication and care of our staff and volunteers. Though we are continually keen to recruit more volunteers, I must thank those who do for the friendship that they offer to the young people our charity supports. It is their passion which leads families wanting to return to us again and again.

The on-going maintenance of the hall and the ever-changing health and safety regulations are a constant drain on our resources. However this year has seen huge decorating improvements both in the hall and outside in the gardens which should see us through the next few years. With more work needed in 2024, we will be relying on further grant opportunities. A huge thank you goes to Tina Adam's family for their continual support in this area.

We have enjoyed some great fundraising events this year including a Golf Day, a boxing tournament, family barbeque, and a jumble sale. These were all extremely enjoyable raising additional funds for the charity. Thank you to everyone who has donated over the last year. We are always overwhelmed by the incredible generosity of individuals and would not be able to do many of our projects without this money. Thank you.

Thank you to our Trustees who continue to steward our charity with care and compassion. We are always looking for new Trustees to join the board so do get in touch if you would like to help.

I am very excited to see what 2024 has in store, as I am sure it will be another fantastic year for the charity, and most importantly for all who it endeavours to support.

Sue Roughley

Report of the Trustees  
for the Year Ended 31 December 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted 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 2015).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Maidstone Mencap's vision and mission statement outline its role to provide support within the local community.

### **Vision**

Making a positive difference to the lives of all with learning disabilities (including their families and carers) within Maidstone and the surrounding areas.

### **Mission Statement**

- Enabling and empowering all children & adults with a learning disability and their families & carers to achieve their full potential.
- Providing the best possible start and support through care, education and therapy from early years onwards.
- Providing quality social & leisure activities and opportunities for self-fulfilment within a safe and caring environment.

### **Significant activities**

The charity trustees have balanced income against expenditure and maintained all the programmes operated and met its objectives.

### **Volunteers**

The trustees would like to thank the many volunteers who have given so much of their time, energy and resources to assist the charity.

Report of the Trustees  
for the Year Ended 31 December 2023

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## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **Playschool - 2023**

Cobtree Playschool continued to support families and their children entrusted into our care.

We supported new children joining us throughout the year, with registers full, we were able to support children and their transition to join us for the new school year in September by opening an attention day, on a Thursday for the summer term prior.

Our registers were again full, from the new school year September, with a decision made to open on a Thursday again for a small group of children from our waiting to start in the new year.

We are having difficulty in recruitment to find trained staff for a key person roll, and the recruitment for the much-valued roles of volunteers to be able to increase numbers whilst still being able to offer the continuing standards of care and early education.

We are continually aware of the need for our provision with those within the community, although it is good to see recommendations increasing from the children's therapy support network and word of mouth, we need to be proactive in maintaining the sustainability of our service and all the valuable support and care we are able to give to the children.

We supported many of our families with their educational and health care plan, completing with them the paperwork needed to ensure that the children leaving our care in the summer would have the right support in place at their new schools. The local council has been overwhelmed with the need for specialist school placements and we have supported children who have had to defer their school entry, for a term or for a school year.

We managed to say goodbye to those leaving for school and to celebrate the end of another school year, with a picnic for everyone in the garden. It is lovely to celebrate with the parents the children's achievements, to look through their unique photographed progress journey to show how well they have done and the steps they have made towards their early learning goals.

Although recruitment of volunteers is proving to be challenging, we continue to be grateful for the continuing support from our team of dedicated volunteers - those that have been with us for many years and those who help us between all their studies. It is thanks to their loyalty and commitment towards the children that makes the difference in the provision, care and support we are able to give to our families.

The parent's feedback is always so positive and grateful to all, for being able to offer our provision to their children and the difference we have made for them.

I would again especially like to highlight the dedication and commitment of all our staff volunteers and helpers. Our team is able to be consistent due to the additional special educational needs funding we can receive for individual children, which enables our support and consistency in the individual strategies and techniques implemented to meet all the children's personal needs and next steps in their early developmental goals.

It continues to be a privilege to work alongside them, recognising their kindness, care and support to the children and their families, which continues to embed the ethos of the Playschool. As each year, a thank you never seems to be a big enough word for all that they do. It really goes to show what continuing support Cobtree Playschool and Maidstone Mencap have with the service we are providing for the children and their families in our community.

#### **Juniors**

With a continuing thanks to the KCC disabled commissioning service and the grant award from their short break Local Offer we are able to run our club provision.

Due to the continuing demand of places, we have kept to running our junior club, with three age groups, running alternate Saturdays to be able to support as many families as is possible although we have an evolving waiting list, we are able to offer 36 family's sessions with us.

Report of the Trustees  
for the Year Ended 31 December 2023

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We have children joining our Saturdays from their experiences at Playschool or Summer club, a testament to the care, commitment, hard work, enthusiasm from our staffing support, that families have developed their trust in the caring relationships that have been formed, and the consistency of support we can continue to provide for them. Having the consistency and knowledge from our team of staff across clubs, has meant the family's request for places at juniors is forever increasing.

We have an evolving lovely group of young helpers, coming from local schools in their sixth form of studies or completing Duke of Edinburgh awards for example. They are providing the one-to-one social interactions with the children. The children in our care are excited to come each session knowing or requesting their helpers by name "wanting to be with their friend" which embed the ethos of the offer of our Junior clubs.

A huge thank you to the dedication and commitment to all of those in our Junior Club team. It is lovely to see the potential future of Maidstone Mencap in the commitment they all bring.

### **Youth Club**

With thanks to the KCC disabled commissioning service and the grant award from their short break Local Offer we are able to run our club provision

The team have all worked with such tireless enthusiasm throughout this year to ensure that Youth club continues to offer a provision to those on our registers.

With the sessions being hall based, they included music, singing, dancing, craft activities or Bingo- the young adults have had such fun. We prepare a supper together, encouraging the young people to make a pizza, a toasted sandwich, make choices of what they would like on their jacket potato for example. We encourage their independent skills to help with clearing away washing up. They have especially loved the dancing and singing at the end of each session, you can see the confidence and friendships formed with their peers and with our staff, making the sessions a joyfully energetic social experience for all.

Again, a huge thank you must go to everyone at Youth, for the time and commitment that goes to organising and planning these events. The young adults in their care are being given some wonderful experiences and opportunities building on the trusting caring and fun relationships that they have developed with our team. They are building on their confidence to try new things, to interact with their peers engaging and understanding that during their time with us their individual needs are being met. This all supports the foundations needed for them to make a positive contribution in the decision making, and positive behaviours needed in the rules of being together in our community.

### **Holiday Club**

With thanks to the KCC disabled commissioning service and the grant award from their short break Local Offer we are able to run our club provision

During the Summer, we did run our holiday club for 4 weeks over August., providing respite for the families of almost 90 children and young adults between the ages of 5-18.

Activities are hall based, we are able to utilise both floors of the hall, the sensory room and garden, with each day divided to have a planned activity in the afternoon for the children including visit to the swimming pool. We themed each week including very messy fun, and visits from tessellation dance proving to be a very memorable day for everyone.

We have a fantastic team, with many familiar faces from previous years supporting the staffing needed again, these included the day-to-day management from our Junior club and Playschool managers, which provided the consistently knowledge and understanding of those entrusted to our care. They all worked so well together reflecting each day to ensure that the children's days were full of fun, activities, and social interactions,

Report of the Trustees  
for the Year Ended 31 December 2023

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We were all supported by a large team of helpers, who provided the 1:1 care, many of whom were familiar with the children and the families from volunteering with us for our junior club or having worked in during the previous summer. A huge thank you must go out to all for the commitment, time and hard work given to make our holiday club so successful. Sharing their knowledge of the children, the techniques and strategies needed to help keep them entertained happy and motivated, made the children feel safe and confident to explore all the opportunities and experiences we could provide for them.

Photographs taken throughout the summer show the huge smiles, reinforcing the fun they had, and the relationships formed.

This Ethos continues to be embedded in our Junior and Youth clubs throughout the year, for which Maidstone Mencap continues to be immensely proud.

We are able to run our club provisions from the major financial support from the short break grants applied for from KCC Disabled Commissioning Service, which support us to be able to offer much reduced fees for the 1:1 care and support provided, for this we say another thank you, as it goes a long way in sustaining the variety and quality of experiences we provided.

Another thank you must go Peggy Heron and the William Brake foundation for their huge donation which contributes significantly to the activities and resources we are able to provide for our Clubs.

## **BUILDING REPORT**

### **Maidstone Mencap AGM Building Report for works 2023**

#### **Works carried out during 2023**

Cess pit emptied January £228

Stonework front of building/kitchen walls cleaned and minor works carried out further works needed and will be quoted next year cost this year £7985.00

Water heater lady's toilet taken out and connected to heater in men's £590.00

Volunteer crew came and painted yellow lines onto steps, restrained shingles and tidied garden

Flooring laid in main hall £6552.00

Staircase decorated by Painter Mike £690.00

Hall and entrance painted by volunteers approx. £100

Health and safety risk assessment carried out and points raised to upgrade emergency lighting and fire doors £120

#### **Planned work for 2024**

Plans for 2024 are for points from Fire Risk Assessment to be completed, Upgrade fire doors in stages, 5 year electrical wiring check needed, Upgrade emergency lighting. Renew fire marshal training.

Stonework front/kitchen walls maintenance to continue.

Old boiler to be removed from outside cupboard.

Flooring throughout rest of building to get updated

Big Garden project whole garden overhaul to make fully accessible to all

Continue decorating throughout building

## **MONTHLY DRAW**

2023 January 32 Mrs H Thorndycraft

2023 February 68 Mike Craske

2023 March 79 Mr Edward Raikes

Report of the Trustees  
for the Year Ended 31 December 2023

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2023 April 61 Mr J Makuch  
2023 May 2 Mrs L Jiles  
2023 June 99 Derek White  
2023 July 13 Mrs Carolyn Cox  
2023 August 5 Norris Tynan  
2023 September 30 Wendy West  
2023 October 22 Mrs Barbara Day  
2023 November 73 Mrs Ann West  
2023 December 69 Mrs LM Jones

**Fundraising activities**

Fund-raising is vital if we are to continue running all our services so we are really grateful to everyone who contributes their time, donates raffle prizes and other items for stalls, bakes cakes, displays posters, buys raffle tickets etc. etc. We can't manage without you and look forward to seeing you all at future fund raising events.

'Summer Fayre/Community Day June 2023 -We were fortunate to enjoy good weather, having a BBQ in the garden and various stalls and raffles which were popular with the crowd who attended. This was very successful event.

'Jumble Sale' October 2023 - this event was popular and well attended. We were fortunate to receive a good amount of donated clothing, toys and bric a bac.

Thank you to all our supporters who fundraised through our Just Giving website pages.

Throughout the year many people raise money in a number of ways whilst promoting and raising the profile of Maidstone Mencap within the local community - thank you.

Mark Smith - Trustee

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**FINANCIAL REVIEW**

**Principal funding sources**

The charity receives regular donations from local organisations but also has a very active fundraising arm.

**GRANTS**

Grants received 2023 and how they have been used.

KCC Clubs Grants	£59,413
The National Lottery Community Fund	£52,625
 Total General Funds	 £112,038

**Reserves policy**

The charity needs to hold significant cash funds to provide for uninsured unforeseen costs on Cobtree Hall. The stated policy of the charity has been that it aims to hold 6 months expenditure as net current assets.

Report of the Trustees  
for the Year Ended 31 December 2023

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**FINANCIAL REVIEW**  
**REVIEW 2023**

Opening balance, 1st January 2023: £187,725.20  
Closing balance, 31st December 2022: £195,554.67  
Balance increased by: £7,829.47

This was a combination of expenditure exceeding income: -£4,562.36 and an increase in the ring-fenced funds: +£12,391.83

**INCOME**

Clubs generated a surplus of £19.4k. However, Fundraising fell short by £84 k. Total target shortfall: £64.6k

**EXPENDITURE**

Overall, the charity underspent by £5k, which was mainly due to lower expenses on HR.

**RESTRICTED FUNDS**

Overall restricted funds totalled £54,928.44 (£110,464.11 when including Think BIG!)  
The Think BIG! fund are monies the charity has put to one side to help finance large expenditure.  
Ideas include a covered outside area in the garden, and additional renovation projects to Cobtree Hall.

Think BIG! £55,535.67  
NL5Y £9,671.34  
Juniors £2,368.93  
Youth Club £2,000.00  
DAF £6,734.14  
SENIFF £0.00  
Community Fund £10,000.00  
Garden £24,154.03

**FINANCIAL REVIEW**

Thank you to Liane, Tina, Mark, Sue and Lynn for helping me to manage the accounts over the course of 2023.  
The finances for the year continued to build upon excellent work from previous years. The charity will continue to develop its processes to increase its chances of securing further funding to improve our service offering, and create an even better place for all those who work, learn and play at Cobtree Hall.

James Burrows  
Honorary Treasurer

**STRUCTURE, GOVERNANCE AND MANAGEMENT**  
**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Recruitment and appointment of new trustees**

The charity actively pursues opportunities to recruit new trustees from amongst the volunteers and their families as and when members of the existing trustee board need to stand down. New trustees need to be nominated by two existing board members in order to ensure they are of good character and ability.

### **Organisational structure**

The charity comprises a board of trustees and a team of volunteers divided up by those that assist running the playschool, a weekly club for older children, a holiday club for older children and a weekly club for your adults, and those involved with assisting others in the community and those involved with fundraising.

### **Induction and training of new trustees**

New trustees are encouraged to read guidance issued by MENCAP, The Charity Commission and Companies House on appointment. Where they have specific duties they will shadow the trustees with this role until they are confident they can take over.

Periodically external advisors will provide training.

### **Wider network**

Maidstone MENCAP is an associate of MENCAP England 123 Golden Lane London EC1Y 0RT.

### **Related parties**

The charity works with the local authority, schools and other charities in raising funds.

## **CHAIRMAN'S REPORT**

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

02672192 (England and Wales)

### **Registered Charity number**

1009677

### **Registered office**

Cobtree Hall  
Willington Street  
Maidstone  
Kent  
ME15 8EB

### **Trustees**

Mark Smith  
Lesley Rowbotham (resigned 13.3.23)  
Susan Jane Roughley  
Sally Tompkins (resigned 13.3.23)  
Lynn Jacqueline Snedden  
Mary Louise Rimmer  
Guy Alexander Roughley  
Amanda Masters (appointed 27.3.23)

Report of the Trustees  
for the Year Ended 31 December 2023

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## REFERENCE AND ADMINISTRATIVE DETAILS

### Auditors

Xeinadin Audit Ltd  
12 Conqueror Ct  
Sittingbourne  
Kent  
ME10 5BH

President  
Mrs Helen Grant MP

Other Committee Members  
Secretary - Mrs Lynn Snedden  
Treasurer - Mr James Burrows  
Playschool & Clubs Manager - Mrs Liane Morris  
Centre Co-ordinator - Mrs Tina Adams

### PUBLIC BENEFIT

The charity provides public benefit by assisting people with learning disabilities in the borough and surrounds of Maidstone.

More information about the national work of the charity can be found at [www.mencap.org.uk](http://www.mencap.org.uk).

The trustees have paid due regard to Charity Commission guidance on public benefit in deciding what activities the charity should undertake.

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Maidstone Mencap Charitable Trust Limited for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report of the Trustees  
for the Year Ended 31 December 2023

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

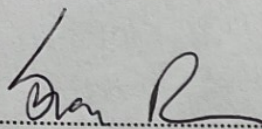
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

**AUDITORS**

The auditors, Xeinadin Group Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....  
Susan Jane Roughley - Trustee

### **Opinion**

We have audited the financial statements of Maidstone Mencap Charitable Trust Limited (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our objectives in performing the audit are to identify and assess the risk of material misstatement in the financial statements due to fraud or error and to obtain sufficient audit evidence to support this. We also evaluate and respond to the risk of material misstatements.

Audit procedures performed by the engagement team included:

- Gaining a full and extensive knowledge of the entity, the external environment within which it operates, and the regulatory frameworks it must adhere to.
- Gaining an understanding of the internal control environment.
- Evaluating and testing said system to ascertain whether they are operating at a sufficient level.
- Obtaining an understanding of the entities current activities.
- Discussions with management and those charged with governance as to any known or suspected incidents and non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas Hume (Senior Statutory Auditor)  
for and on behalf of Xeinadin Audit Ltd  
12 Conqueror Ct  
Sittingbourne  
Kent  
ME10 5BH

Date: .....

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

Statement of Financial Activities  
for the Year Ended 31 December 2023

		Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		57,870	17,685	75,555	74,226
<b>Charitable activities</b>	4				
Local Authority		-	-	-	2,667
Trusts and Foundations		79,638	32,400	112,038	105,329
Other trading activities	2	3,472	-	3,472	6,923
Investment income	3	311	-	311	47
<b>Total</b>		<u>141,291</u>	<u>50,085</u>	<u>191,376</u>	<u>189,192</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	870	-	870	974
<b>Charitable activities</b>	6				
Playschool		72,334	-	72,334	94,051
Youth Club		8,731	2,291	11,022	8,457
Junior Gateway					
		15,124	-	15,124	12,194
Holiday Club					
		15,063	31,667	46,730	33,923
Other		3,095	-	3,095	6,875
<b>Total</b>		<u>115,217</u>	<u>33,958</u>	<u>149,175</u>	<u>156,474</u>
<b>NET INCOME</b>		26,074	16,127	42,201	32,718
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		221,908	46,286	268,194	235,476
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>247,982</u></u>	<u><u>62,413</u></u>	<u><u>310,395</u></u>	<u><u>268,194</u></u>

The notes form part of these financial statements

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED (REGISTERED NUMBER: 02672192)

Balance Sheet  
31 December 2023

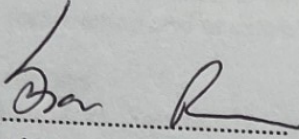
	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	89,615	(5)	89,610	79,269
<b>CURRENT ASSETS</b>					
Debtors	12	3,200	-	3,200	2,923
Cash at bank and in hand		153,313	66,072	219,385	187,802
		<u>156,513</u>	<u>66,072</u>	<u>222,585</u>	<u>190,725</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	1,854	(3,654)	(1,800)	(1,800)
		<u>158,367</u>	<u>62,418</u>	<u>220,785</u>	<u>188,925</u>
<b>NET CURRENT ASSETS</b>					
		<u>247,982</u>	<u>62,413</u>	<u>310,395</u>	<u>268,194</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>247,982</u>	<u>62,413</u>	<u>310,395</u>	<u>268,194</u>
<b>NET ASSETS</b>					
		<u>247,982</u>	<u>62,413</u>	<u>310,395</u>	<u>268,194</u>
<b>FUNDS</b>	14				
Unrestricted funds:					
General fund				111,556	121,773
Jr Gateway				28,421	24,635
Fixed asset replacement fund				48,410	48,410
Contingency Fund				50,000	50,000
Playschool				9,595	(22,910)
				<u>247,982</u>	<u>221,908</u>
Restricted funds				<u>62,413</u>	<u>46,286</u>
<b>TOTAL FUNDS</b>				<u>310,395</u>	<u>268,194</u>

The notes form part of these financial statements

Balance Sheet - continued  
31 December 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:



Trustee

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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.

### **Allocation and apportionment of costs**

No charge to support costs is made to the play school. Other activities absorb support costs on the basis of use.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance

### **Taxation**

The charity is exempt from corporation 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. OTHER TRADING ACTIVITIES**

	31.12.23	31.12.22
	£	£
Fundraising events	1,182	2,463
Rent from clubs	2,290	4,460
	<u>3,472</u>	<u>6,923</u>

**3. INVESTMENT INCOME**

	31.12.23	31.12.22
	£	£
Deposit account interest	311	47
	<u>311</u>	<u>47</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.12.23	31.12.22
		£	£
Grants	Local Authority	-	2,667
Grants	Trusts and Foundations	112,038	105,329
		<u>112,038</u>	<u>107,996</u>

Grants received, included in the above, are as follows:

	31.12.23	31.12.22
	£	£
Kent County Council	59,413	58,745
National Lottery Community Fund	52,625	41,584
Maidstone Borough Council	-	2,667
Kent Community Foundation	-	5,000
	<u>112,038</u>	<u>107,996</u>

**5. RAISING FUNDS**

**Other trading activities**

	31.12.23	31.12.22
	£	£
Fundraising activities	870	974
	<u>870</u>	<u>974</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Playschool	69,699	2,635	72,334
Youth Club	10,949	73	11,022
Junior Gateway			
	14,968	156	15,124
Holiday Club			
	45,573	1,157	46,730
	<u>141,189</u>	<u>4,021</u>	<u>145,210</u>

**7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Playschool	675	160	1,800	2,635
Youth Club	57	16	-	73
Junior Gateway				
	131	25	-	156
Holiday Club				
	1,130	27	-	1,157
	<u>1,993</u>	<u>228</u>	<u>1,800</u>	<u>4,021</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	<u>5,299</u>	<u>5,236</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**10. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Staff	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

The above is Full Time Equivalent. There are 12 part-time workers.

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>					
At 1 January 2023	39,420	286,582	2,135	29,995	358,132
Additions	-	8,000	-	7,640	15,640
	<u>39,420</u>	<u>294,582</u>	<u>2,135</u>	<u>37,635</u>	<u>373,772</u>
At 31 December 2023	39,420	294,582	2,135	37,635	373,772
<b>DEPRECIATION</b>					
At 1 January 2023	-	255,542	445	22,876	278,863
Charge for year	-	3,689	423	1,187	5,299
	<u>-</u>	<u>259,231</u>	<u>868</u>	<u>24,063</u>	<u>284,162</u>
At 31 December 2023	-	259,231	868	24,063	284,162
<b>NET BOOK VALUE</b>					
At 31 December 2023	<u>39,420</u>	<u>35,351</u>	<u>1,267</u>	<u>13,572</u>	<u>89,610</u>
At 31 December 2022	<u>39,420</u>	<u>31,040</u>	<u>1,690</u>	<u>7,119</u>	<u>79,269</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23 £	31.12.22 £
Prepayments and accrued income	<u>3,200</u>	<u>2,923</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23 £	31.12.22 £
Accruals and deferred income	<u>1,800</u>	<u>1,800</u>

#### 14. MOVEMENT IN FUNDS

During the year a number of Designated funds were set up and these are as follows:

**Fixed asset replacement Fund**

Monies set aside for the repair and replacement of owned assets.

**Contingency Fund**

An amount equivalent to six months expenditure was set aside in a designated fund in order to ensure that, should the charity stop receiving funding, it could continue operating for a full year before needing to close.

**Playschool Fund**

Income received for the playschool is set aside and used for the running of the playschool therefore all income and expenditure for this will be shown under this new designated fund.

**Holiday Club Fund**

Income received for the Holiday Club is set aside and used for the running of the club therefore all income and expenditure for this will be shown under this new designated fund.

**Youth Club Fund**

Income received for the Youth Club is set aside and used for the running of the club therefore all income and expenditure for this will be shown under this new designated fund.

**Junior Gateway Fund**

Income received for Junior Gateway is set aside and used for the running of this activity and therefore all income and expenditure for this will be shown under this new designated fund.

**Maintenance Fund**

The Maintenance fund is a restricted fund that was set up to ensure emergency repairs can be carried out using this approved money.

#### 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	25,553	37,482
Gift aid	196	382
Subscriptions	420	460
Holiday Club	12,390	8,916
Playschool	30,077	21,045
Junior Gateway	5,624	4,490
Youth Club	1,295	1,451
	<u>75,555</u>	<u>74,226</u>
<b>Other trading activities</b>		
Fundraising events	1,182	2,463
Rent from clubs	2,290	4,460
	<u>3,472</u>	<u>6,923</u>
<b>Investment income</b>		
Deposit account interest	311	47
<b>Charitable activities</b>		
Grants	112,038	107,996
	<u>191,376</u>	<u>189,192</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising activities	870	974
<b>Charitable activities</b>		
Wages	109,131	108,299
Insurance	4,174	2,562
Light and heat	5,420	5,206
Telephone	1,174	1,274
Postage and stationery	1,310	1,172
Repairs and renewals	8,912	15,794
Carried forward	130,121	134,307

This page does not form part of the statutory financial statements

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>Charitable activities</b>		
Brought forward	130,121	134,307
Holiday club expenditure	(348)	1,571
Youth Club expenditure	559	837
Playschool expenditure	5,522	1,510
Staff Training	35	688
Improvements to property	3,690	3,533
Plant and machinery	422	445
Fixtures and fittings	1,188	1,256
	<u>141,189</u>	<u>144,147</u>
<b>Other</b>		
General Expenditure	1,351	5,529
Audit	1,744	1,346
	<u>3,095</u>	<u>6,875</u>
<b>Support costs</b>		
<b>Management</b>		
Advertising	1,291	723
Sundries	702	1,834
	<u>1,993</u>	<u>2,557</u>
<b>Finance</b>		
Bank charges	228	121
<b>Governance costs</b>		
Accountancy and legal fees	1,800	1,800
	<u>149,175</u>	<u>156,474</u>
Total resources expended		
<b>Net income</b>	<u>42,201</u>	<u>32,718</u>

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