

**REGISTERED COMPANY NUMBER: 02672192 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1009677**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017  
FOR**

**MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED**

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

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for the Year Ended 31 December 2017

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MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2017

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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 2017. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**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**  
M Smith  
Ms A Enfield  
Mrs L Rowbotham  
Mrs S J Roughley  
Ms S Collett

**Company Secretary**  
H Callaghan

**Auditors**

**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.

**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.

**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.

**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.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **CHAIRMAN'S REPORT**

After the difficult year that we had in 2016 with the roof repairs and the cuts in KCC funding, the Trustees decided to make 2017 a year of consolidation and budgeted for a loss of £5715 at year end. All the clubs had small increases in their fees and cuts in spending were made across the charity. I am pleased to say that after the charities' year of austerity that the loss was just over £4000. Even though we have been successful in securing KCC funding for the next two years, the charity will still have to operate a tight ship and keep spending to a minimum.

Fundraising events have as always been successful and the fundraising team do a phenomenal job in organising these events and rallying support; a huge thank you to them. As well as these events though, more emphasis needs to be placed on winning the more substantial grants which will enable us to not just maintain our current services but both improve and grow these. The fundraising report will show you how generous people have been with their money and time and I take this opportunity to thank them all.

A massive thank you also goes to Liane Morris as she, and her team of staff and volunteers are the core element behind the successful clubs that we run. You will see from Liane's reports how much has been achieved this year. We have already increased the number of days that youth club runs this year but still need more volunteers to help in all the clubs. Sarah Heath does an amazing job of managing the hall, its upkeep and all the behind the scenes administration which just seamlessly happens.

We hope that 2018 will result in us at least breaking even, if not making a small profit. Another solvent year will give us a good platform to expand our services. On behalf of my fellow trustees, thank you all for your continued support and we look forward to working with you all again this year.

Sue Roughley, Chair

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

MENCAP is the UK's leading learning disability charity.

Maidstone MENCAP seeks to assist those with learning disability in the community by providing a specialist playschool to children a weekly club for older children, a holiday club for older children and a weekly club for your adults and providing community support and activities for the adult disabled.

### **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 to assist the charity.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The trustees are delighted with the growth of the charity and the level of assistance provided in the year.

Playschool has continued to be reflective in its practices to ensure we maintain our caring and nurturing ethos for the children and their families. From September 2017 we changed our opening days to Monday Tuesday and Wednesday to support the use of Cobtree Hall for alternate users during the week with the intention of bringing in additional income to support the sustainability of services currently supported by Maidstone Mencap.

Playschool has a wonderful and dedicated team of staff and volunteers under the management of Liane Morris who have all worked so hard to ensure that they can fulfil the new routines and requirements within the development of their roles.

Liane Morris continues to do a fantastic job of also overseeing Junior Gateway, Holiday Club and the Youth Club. During the summer, we ran our Holiday Club in August for 4 weeks, providing respite for the families of over 40 children and young adults between the ages of 5-18.

Youth club is running on two Thursday evenings a month supporting young adults from the ages of 16 -25. Susan O'Connor and her support team of carers continue to ensure that the young adults have a fun social time together.

We also have to thank our wonderful Centre Coordinator Sarah Heath, who continues to ensure that the building and administration run efficiently.

## **ACHIEVEMENT AND PERFORMANCE**

### **Fundraising activities**

We have had another busy year with our fund-raising activities and would like to thank everyone who has helped to support our events. 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.

Last year went very well with all the usual events:

'Apple Pie Quiz' March 2017 - this was again very well supported and our grateful thanks go to Roger our Quiz master.

'Jumble Sales' April and October 2017 - We held two very successful Jumble Sales which were very well attended with long queues of people waiting to snap up some bargains. Thank you to everyone who donated jumble and helped run the stalls. It's surprising how much money can be made from unwanted items so please think of Maidstone Mencap when you next sort out your wardrobes or lofts.

'Plant and Book Sale' May 2017 - this was a good day. We had plants to sell and all our usual stalls such as cakes and cards. If anyone is able to donate plants/garden items for this year's event please speak to a member of the fund raising team.

'Summer Fayre' June 2017 - The Fayre was once again a successful event, with kind weather as always. We had lots of willing helpers to set up, run stalls and clear away so thank you to everyone for your support. It was well attended by our own members and by the local community; our grateful thanks to all those who took part in the arena events. Special thanks to Scottish Country Dancers who presented us with a generous cheque. Many thanks to CAMRA (Campaign for Real Ale) who ran the beer garden and donated nearly £1,000 for us. Thank you also to the Mayor, who opened the Fayre and to the Rotary Club who organised the parking. This is our most important event of the year and we need volunteers to plan for June 9th 2018 so please make a note in your diaries.

'Quiz Night' November 2016 - this was well supported and our grateful thanks go to our Quiz master Roger.

'Notcutts Collection' November 2016 - we were fortunate to be allowed to collect at Notcutts again this year. Thanks to all our collectors for making this a worthwhile venture.

'Christmas Bazaar' November 2016 - this event was very popular with a lovely Christmassy atmosphere. Thank you to Santa and his elves for coming all the way from the North Pole when they are so busy! The Christmas stalls were very successful.

'easyfundraising' - We receive commission and wish to encourage all members who shop online to use this scheme. [www.easyfundraising.org.uk/MaidstoneMencap](http://www.easyfundraising.org.uk/MaidstoneMencap)

'Used Ink Cartridges' - we continue to collect used ink cartridges for recycling. Please bring your used ink cartridges along to the hall.

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

We are fortunate to receive the continued support from The Mayor of Maidstone. We wish to thank the Mayor for his support and hope to welcome him at our events in 2018.

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.

## **FINANCIAL REVIEW**

### **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.

### **Principal funding sources**

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

During 2017, the minibus was sold as it was under used and was a drain on resource. This not only provided much needed income, but has reduced ongoing expenditure significantly.

In both 2016 and 2017, a deficit was incurred. Both of these however were in connection with unusual circumstance. In 2016, urgent expenditure was required on the roof of Cobtree Hall. In 2017, the deficit was driven by the loss of a key grant as well as unsuccessful bids for other grants.

We are confident that in 2018, the situation will improve, as in the first quarter numerous new grants have been secured. This gives the board confidence that not only will the charity breakeven but claw back the losses of the past 2 years.

## **FUTURE DEVELOPMENTS**

This year will continue to be challenging, though numerous new grants have been secured already in the first quarter of 2018.

The toilet and bathroom facilities in Cobtree Hall are in need of modernisation. A review of the facilities has been undertaken and the plan is to completely refurbish the toilet and bathroom facilities to a "Changing Places" standard. We are actively seeking grants and fundraising to provide funds for this project. We hope to start on this project in 2018.

## **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 Report of the Trustees 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.

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, Calcutt Matthews, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 26 March 2018 and signed on its behalf by:



.....  
M Smith - Trustee



### **Opinion**

We have audited the financial statements of Maidstone Mencap Charitable Trust Limited (the 'charitable company') for the year ended 31 December 2017 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).

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.

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 2017 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 applicable to Smaller Entities; 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **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 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, 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.

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

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

**Opinion on other matters prescribed by the Companies Act 2006**

- 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 prepare the financial statements in accordance with the small companies regime and 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.

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.



Nicholas Hume (Senior Statutory Auditor)  
for and on behalf of

Date: 27 March 2018

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2017

	Notes	Unrestricted funds £	Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	75,481	7,648	83,129	65,435
Activities for generating funds	3	13,429	-	13,429	10,686
Investment income	4	18	-	18	-
<b>Incoming resources from charitable activities</b>					
Local authority		-	-	-	18,279
Trusts and Foundations		5,800	-	5,800	23,130
<b>Other incoming resources</b>		4,488	-	4,488	-
<b>Total incoming resources</b>		99,216	7,648	106,864	117,530
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs	6	2,560	-	2,560	3,132
<b>Charitable activities</b>					
Playschool	7	81,200	-	81,200	85,344
Youth Club		1,943	2,044	3,987	5,697
Junior Gateway		9,781	-	9,781	14,895
Holiday Club		6,381	17,878	24,259	20,313
Senior Gateway		10,849	3,030	13,879	11,356
<b>Governance costs</b>	9	1,402	601	2,003	1,949
<b>Total resources expended</b>		114,116	23,553	137,669	142,686
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>					
		(14,900)	(15,905)	(30,805)	(25,156)
<b>Gross transfers between funds</b>	15	(3,152)	3,152	-	-
<b>Net incoming/(outgoing) resources</b>		(18,052)	(12,753)	(30,805)	(25,156)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		177,463	30,581	208,044	233,200
<b>TOTAL FUNDS CARRIED FORWARD</b>		159,411	17,828	177,239	208,044

The notes form part of these financial statements

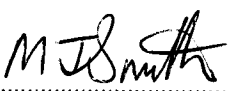
MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

BALANCE SHEET  
At 31 December 2017

	Notes	Unrestricted funds £	Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	78,580	13,500	92,080	116,058
<b>CURRENT ASSETS</b>					
Debtors	14	-	-	-	2,750
Cash at bank and in hand		80,831	4,328	85,159	89,236
		<u>80,831</u>	<u>4,328</u>	<u>85,159</u>	<u>91,986</u>
<b>NET CURRENT ASSETS</b>		<u>80,831</u>	<u>4,328</u>	<u>85,159</u>	<u>91,986</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>159,411</u>	<u>17,828</u>	<u>177,239</u>	<u>208,044</u>
<b>NET ASSETS</b>		<u>159,411</u>	<u>17,828</u>	<u>177,239</u>	<u>208,044</u>
<b>FUNDS</b>					
15					
Unrestricted funds:					
General fund				53,307	77,832
Jr Gateway				1,952	1,221
Fixed asset replacement fund				48,410	48,410
Contingency Fund				50,000	50,000
Playschool				5,742	-
				<u>159,411</u>	<u>177,463</u>
Restricted funds				<u>17,828</u>	<u>30,581</u>
<b>TOTAL FUNDS</b>				<u>177,239</u>	<u>208,044</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 26th March 2018 and were signed on its behalf by:

  
.....  
M Smith -Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources expended

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
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% 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. VOLUNTARY INCOME**

	31.12.17	31.12.16
	£	£
Donations	30,829	27,651
Gift aid	70	1,123
Legacies	6,000	-
Subscriptions	658	640
Holiday Club	5,282	6,290
Playschool	35,312	24,946
Junior Gateway	3,267	2,480
Youth Club	1,711	2,305
	<u>83,129</u>	<u>65,435</u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	31.12.17	31.12.16
	£	£
Fundraising events	10,349	10,686
Rent from clubs	3,080	-
	<u>13,429</u>	<u>10,686</u>

**4. INVESTMENT INCOME**

	31.12.17	31.12.16
	£	£
Deposit account interest	18	-
	<u>18</u>	<u>-</u>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	31.12.17	31.12.16
	£	£
Grants	-	18,279
Grants	5,800	23,130
	<u>5,800</u>	<u>41,409</u>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES - continued**

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

	31.12.17	31.12.16
	£	£
Clothworkers Foundation	-	15,000
Baily Thomas Charitable Fund	-	2,000
The Morrisons Foundation	1,800	2,500
Kent County Council	-	18,279
Bernard Sunley Charitable Foundation	-	1,500
Cobtree Charity Trust	2,000	1,380
Green Hall Foundation	2,000	-
Other grants	-	750
	<u>5,800</u>	<u>41,409</u>

**6. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS**

	31.12.17	31.12.16
	£	£
Fundraising activities	<u>2,560</u>	<u>3,132</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs	Totals
	£	(See note 8) £	£
Playschool	80,604	596	81,200
Youth Club	3,978	9	3,987
Junior Gateway	9,749	32	9,781
Holiday Club	24,227	32	24,259
Senior Gateway	13,825	54	13,879
	<u>132,383</u>	<u>723</u>	<u>133,106</u>

**8. SUPPORT COSTS**

	Management	Finance	Totals
	£	£	£
Playschool	448	148	596
Youth Club	2	7	9
Junior Gateway	7	25	32
Holiday Club	7	25	32
Senior Gateway	12	42	54
	<u>476</u>	<u>247</u>	<u>723</u>

**9. GOVERNANCE COSTS**

	31.12.17	31.12.16
	£	£
Audit	2,003	1,949

**10. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	31.12.17	31.12.16
	£	£
Depreciation - owned assets	21,900	22,124
Surplus on disposal of fixed asset	(4,488)	-

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.

**12. STAFF COSTS**

	31.12.17	31.12.16
	£	£
Wages and salaries	82,892	91,356

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

	31.12.17	31.12.16
	4	4

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

The above is Full Time Equivalent. There are 18 part-time workers.



**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 January 2017	39,420	209,307	18,940	34,580	302,247
Additions	-	-	634	-	634
Disposals	-	-	-	(34,580)	(34,580)
At 31 December 2017	<u>39,420</u>	<u>209,307</u>	<u>19,574</u>	<u>-</u>	<u>268,301</u>
<b>DEPRECIATION</b>					
At 1 January 2017	-	138,154	16,710	31,325	186,189
Charge for year	-	20,931	426	543	21,900
Eliminated on disposal	-	-	-	(31,868)	(31,868)
At 31 December 2017	<u>-</u>	<u>159,085</u>	<u>17,136</u>	<u>-</u>	<u>176,221</u>
<b>NET BOOK VALUE</b>					
At 31 December 2017	<u>39,420</u>	<u>50,222</u>	<u>2,438</u>	<u>-</u>	<u>92,080</u>
At 31 December 2016	<u>39,420</u>	<u>71,153</u>	<u>2,230</u>	<u>3,255</u>	<u>116,058</u>

**14. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.17 £	31.12.16 £
Other debtors	<u>-</u>	<u>2,750</u>

15. MOVEMENT IN FUNDS

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.17 £
<b>Unrestricted funds</b>				
General fund	77,832	(21,373)	(3,152)	53,307
Jr Gateway	1,221	731	-	1,952
Fixed asset replacement fund	48,410	-	-	48,410
Contingency Fund	50,000	-	-	50,000
Playschool	-	5,742	-	5,742
	<u>177,463</u>	<u>(14,900)</u>	<u>(3,152)</u>	<u>159,411</u>
<b>Restricted funds</b>				
The Maintenance Fund	2,250	-	-	2,250
Holiday Club - restricted funding	8,990	(12,142)	3,152	-
Youth Club - restricted funding	5,841	(3,763)	-	2,078
The Clothworkers Grant	13,500	-	-	13,500
	<u>30,581</u>	<u>(15,905)</u>	<u>3,152</u>	<u>17,828</u>
<b>TOTAL FUNDS</b>	<u>208,044</u>	<u>(30,805)</u>	<u>-</u>	<u>177,239</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	47,908	(69,281)	(21,373)
Jr Gateway	4,240	(3,509)	731
Playschool	47,068	(41,326)	5,742
	<u>99,216</u>	<u>(114,116)</u>	<u>(14,900)</u>
<b>Restricted funds</b>			
Holiday Club - restricted funding	5,936	(18,078)	(12,142)
Youth Club - restricted funding	1,712	(5,475)	(3,763)
	<u>7,648</u>	<u>(23,553)</u>	<u>(15,905)</u>
<b>TOTAL FUNDS</b>	<u>106,864</u>	<u>(137,669)</u>	<u>(30,805)</u>

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.16 £	Net movement in funds £	Transfers between funds £	At 31.12.16 £
<b>Unrestricted Funds</b>				
General fund	108,014	(44,562)	14,380	77,832
Jr Gateway	-	1,221	-	1,221
Fixed asset replacement fund	70,000	13,279	(34,869)	48,410
Contingency Fund	50,000	-	-	50,000
Playschool	-	(20,489)	20,489	-
Holiday Club	2,936	-	(2,936)	-
	<u>230,950</u>	<u>(50,551)</u>	<u>(2,936)</u>	<u>177,463</u>
<b>Restricted Funds</b>				
The Maintenance Fund	2,250	-	-	2,250
Holiday Club - restricted funding	-	6,054	2,936	8,990
Youth Club - restricted funding	-	5,841	-	5,841
The Clothworkers Grant	-	13,500	-	13,500
	<u>2,250</u>	<u>25,395</u>	<u>2,936</u>	<u>30,581</u>
<b>TOTAL FUNDS</b>	<u>233,200</u>	<u>(25,156)</u>	<u>-</u>	<u>208,044</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	25,504	(70,066)	(44,562)
Jr Gateway	9,440	(8,219)	1,221
Fixed asset replacement fund	13,279	-	13,279
Playschool	24,733	(45,222)	(20,489)
	<u>72,956</u>	<u>(123,507)</u>	<u>(50,551)</u>
<b>Restricted funds</b>			
Holiday Club - restricted funding	20,051	(13,997)	6,054
Youth Club - restricted funding	9,523	(3,682)	5,841
The Clothworkers Grant	15,000	(1,500)	13,500
	<u>44,574</u>	<u>(19,179)</u>	<u>25,395</u>
<b>TOTAL FUNDS</b>	<u>117,530</u>	<u>(142,686)</u>	<u>(25,156)</u>

**15. MOVEMENT IN FUNDS - continued**

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.

**Clothworkers Fund**

The Clothworkers Fund is a restricted fund that was set up specifically for improvements to the roof. This has been fully used, with £1500 spent on expenditure-related items incurred in the project, and the remaining £13,500 capitalised as part of the improvements to property.

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2017

	31.12.17 £	31.12.16 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	30,829	27,651
Gift aid	70	1,123
Legacies	6,000	-
Subscriptions	658	640
Holiday Club	5,282	6,290
Playschool	35,312	24,946
Junior Gateway	3,267	2,480
Youth Club	1,711	2,305
	<u>83,129</u>	<u>65,435</u>
<b>Activities for generating funds</b>		
Fundraising events	10,349	10,686
Rent from clubs	3,080	-
	<u>13,429</u>	<u>10,686</u>
<b>Investment income</b>		
Deposit account interest	18	-
<b>Incoming resources from charitable activities</b>		
Grants	5,800	41,409
<b>Other incoming resources</b>		
Gain on sale of tangible fixed assets	4,488	-
	<u>106,864</u>	<u>117,530</u>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Fundraising activities	2,560	3,132
<b>Charitable activities</b>		
Wages	82,892	91,356
Insurance	2,300	2,836
Light and heat	4,963	3,906
Telephone	699	572
Postage and stationery	3,169	1,951
Travel	2,853	395
Repairs and renewals	9,323	12,867
Carried forward	106,199	113,883

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MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2017

	31.12.17 £	31.12.16 £
<b>Charitable activities</b>		
Brought forward	106,199	113,883
Holiday club expenditure	600	792
Youth Club expenditure	516	384
Gateway expenditure	-	44
Playschool expenditure	1,671	-
Staff Training	1,498	-
Improvements to property	20,931	20,931
Fixtures and fittings	425	379
Motor vehicles	543	814
	<u>132,383</u>	<u>137,227</u>
<b>Governance costs</b>		
Audit	2,003	1,949
<b>Support costs</b>		
<b>Management</b>		
Sundries	476	93
<b>Finance</b>		
Bank charges	247	285
	<u>137,669</u>	<u>142,686</u>
<b>Total resources expended</b>		
	<u>137,669</u>	<u>142,686</u>
<b>Net expenditure</b>	<u><u>(30,805)</u></u>	<u><u>(25,156)</u></u>

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