

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

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

Xeinadin Audit Ltd  
Becket House  
36 Old Jewry  
London  
EC2R 8DD

TUESDAY



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COMPANIES HOUSE

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

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for the Year Ended 31 December 2022

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CHAIRPERSONS' REPORT  
for the Year Ended 31 December 2022

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2022 has been another challenging but successful year for the charity.

After the difficulties of the previous 2 years much consideration was given to how we fund our services going forward. The decision was made to engage the services of a professional grant writer. Sarah Maybourne joined the charity in March and has made a massive contribution. Sarah's charity experience and knowledge of the funding world has been a huge help to the trustees and management team at the charity.

Having not done much at all in the way of community events since the first lock down, we "reintroduced" ourselves with two small events - a celebration of 30 years as a charity and our Christmas fayre. Both very extremely enjoyable and raised additional funds for the charity. Our bigger reintroduction however, was being nominated as a finalist in the Kent Charity Awards where we were runners up to the amazing charity Spadeworks. We have learnt from this experience and will hopefully be a finalist if not a winner in 2023.

The building continues to drain our funds. Much work has been carried out this year with new storage, flooring, continual roof repairs and decoration. Unfortunately, many of our grant applications next year will be to both cover the up keep of the hall and to meet all health and safety standards.

Liane Morris our manager and her incredible team of staff and volunteers have continued to provide an outstanding service for all our children and young adults. This work is the core of what we do and Liane and her team provide the highest standard of care in a stimulating environment enabling many of our service users to reach their potential. Thank you to all our staff and volunteers for their dedication, hard work and support for the charity.

Finally thank you to our Trustees who continue to help steer the charity.

I believe 2023 will be a great year with a strong team in place to take things forward and I look forward to the challenges ahead.

Sue Roughley

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 2022. 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.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **Playschool - 2022**

Cobtree Playschool continues in all their best practices to our families and children. We have recognised the continuing impact on families from COVID, that the children have needed greater support with their communication strategies and confidence in their social interactions and transitions.

We supported new children joining us throughout the year with and with the new school year commencing in September 2022. With show rounds increasing from recommendations from outside support agencies are registers quickly filled up to December with further children now planned to join us in January 2023.

We must continue to raise awareness of 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 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. It was lovely to see those that moved on at the end of September, making a special effort to come along and support our Christmas fayre.

We managed to say goodbye to those leaving for school and to celebrate the end of another difficult 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 the 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 thank you to their loyalty and commitment towards the children is what 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 expanding due to the additional funding we can receive for individual children, enabling and supporting the consistency in strategies and techniques implemented to meet all the children 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 thank you 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.

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 providing the one to one 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.

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2022

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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 thankyou 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 baked 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 thankyou 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 over 70 children and young adults between, 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 day or bikes rides around the hall area, with a visit from the "bubble lady" and tessellation dance proving to be a very memorable days for everyone.

We again had a fantastic team, with many familiar faces from previous years, and the day-to-day management from our Youth Juniors and Playschool managers, providing 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,

We were all supported by a 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. 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, these books are available for all to see and share with many of the children liking to go through them and see themselves whenever they attend.

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

We continue to have our major financial support from the short break grant from KCC Disabled Commissioning Service in being able to run these three clubs, throughout this year 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 2022

#### Works carried out during 2022

- Hired maintenance man for small jobs/repairs
- Garden fencing re-painted
- Wall outside stonework to back of building cleaned- June
- Clean and Re-stained shingles to front
- Decoration garden end downstairs hall, panels cut, painted, fixed where radiators were removed
- Clear out mezzanine, re-organize storage ongoing
- Build storage cupboard to extend upstairs April
- Gas meter removed and pipes purged September

#### Planned work for 2023

- Cess pit emptied January
- Stonework front/kitchen walls
- Water heater ladies toilet to be replaced
- Old boiler to be removed from outside cupboard.
- Flooring throughout
- Garden project whole garden overhaul to make fully accessible to all
- Re-decorate inside building kitchen end.
- Redecoration where radiators removed toilets/hallway.
- Health and safety fire risk assessment due by outside company
- Fire marshall training
- Yearly/ 6 monthly maintenance checks fire, extinguishers, heating etc
- Facilities used at Cobtree Hall
- Cleaning services Blue Mountain Management (4 hours weekly)
- Sanitary disposal Blue Mountain
- Waste disposal Countryside Recycling
- Lift servicing Southern Counties
- Pest Control A1 pest control
- CSG Cleansing Group Cess pit empty
- Clean A Clad Martin Holland Gutter clear out
- Fire Alarm Maintenance Prism Alarms
- Fire Protection County Fire Protection Services
- Focus Air conditioning Ltd Heating/air con system
- Insurance Arthur J Gallagher
- Telephone BT
- Electric British Gas

Thank you for the support from everyone, and I look forward to being involved in works continuing forward.  
Tina.

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2022

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**MONTHLY DRAW**

Our Monthly Draw continues to be well supported both by our current members and by those who have moved away, or for various reasons are no longer members. We are grateful to everyone for their continued support. Given below is the list of the winners for 2022.

2022 January 96 Mrs Elsbet Minall  
2022 February 99 Derek White  
2022 March 73 Ann West  
2022 April 64 Hayley Golding  
2022 May 50 Lee Taggart  
2022 June 82 Mrs Jennifer Raikes  
2022 July 80 Mr Edward Raikes  
2022 August 74 Enid Endersby  
2022 September 30 Wendy West  
2022 October 46 Mr & Mrs E Leeds  
2022 November 12 Mr P Warsnop  
2022 December 60 Mrs Mavis Springford

**FINANCIAL REVIEW**

**Principal funding sources**

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

**GRANTS**

Grants received 2022 and how they have been used.

KCC Clubs Grants	£58,745
The National Lottery Community Fund	£41,584
Maidstonr Borough Council	£2,667
Kent Community Foundation	£5,000
Total General Funds	£107,996

**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.



## **FINANCIAL REVIEW REVIEW 2022**

Opening balance, 1st January: £164,195.55  
Closing balance, 31st December: £187,725.20  
Charity balance increased by £23,529.65

This was a combination of surplus income, +£649.31 plus an overall increase in the ring-fenced funds: +£22,880.34.

### **INCOME**

Clubs generated a surplus of £4.3k. However, Fundraising fell short by £57.2k. Total target shortfall: £52.9k

### **EXPENDITURE**

Overall, the charity underspent by £7.1k, which was mainly due to lower expenses on Facilities and HR.

### **RING-FENCED FUNDS**

Overall restricted funds totalled £42,990.32 (£98,072.28 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.

Short Breaks - Junior Gateway £3,565.95  
Short Breaks - Youth Club £6,657.70  
National Lottery Grant £3,942.08  
DAF £15,073.91  
SENIFF £8,750.68  
Flooring £5,000.00  
Think BIG! £55,081.96

### **FINANCIAL REVIEW**

I would like to thank Tina, Liane, Mark and Sue for assisting me in managing the accounts from afar.

Thank you to Lynn, our new Secretary, who embraced her new role under difficult circumstances, following the sudden passing of Hazel, and has brought a much-needed sense of continuity and stability to the position. Thank you to Sarah, our new Grants Manager, whose knowledge has helped the Finance Committee to determine areas that need to be improved, which will further strengthen the charity's finances.

As always, the staff and volunteers were the smiling faces, warm hugs, and dependable cogs of the charity. Their reliability, compassion and dedication ensure the charity continues to be the happy and safe place our children and young adults enjoy spending time with friends and carers. Thank you to each one of you.

The finances for 2022 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 Collett  
Lynn Jacqueline Snedden  
Mary Louise Rimmer  
Guy Alexander Roughley

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Auditors**

Xeinadin Audit Ltd  
Becket House  
36 Old Jewry  
London  
EC2R 8DD

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.

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.

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED (REGISTERED NUMBER: 02672192)

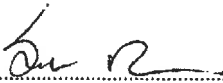
REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2022

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**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 .....18.4.22..... and signed on its behalf by:

  
.....  
Trustee

#### **Opinion**

We have audited the financial statements of Maidstone Mencap Charitable Trust Limited (the 'charitable company') for the year ended 31 December 2022 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 2022 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED (REGISTERED NUMBER: 02672192)

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**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*

Nicholas Hume (Senior Statutory Auditor)  
for and on behalf of Xeinadin Audit Ltd  
Becket House  
36 Old Jewry  
London  
EC2R 8DD

Date: *18 April 2023*

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		63,860	10,366	74,226	59,396
<b>Charitable activities</b>					
Local Authority	4	2,667	-	2,667	6,900
Trusts and Foundations		85,229	20,100	105,329	100,125
Other trading activities	2	6,923	-	6,923	2,772
Investment income	3	47	-	47	3
Other income	5	-	-	-	122
<b>Total</b>		<u>158,726</u>	<u>30,466</u>	<u>189,192</u>	<u>169,318</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	974	-	974	491
<b>Charitable activities</b>					
Playschool	7	94,051	-	94,051	78,097
Trusts and Foundations		-	-	-	438
Youth Club		5,566	2,891	8,457	9,647
Junior Gateway		12,194	-	12,194	14,129
Holiday Club		12,165	21,758	33,923	30,935
Other		6,875	-	6,875	9,766
<b>Total</b>		<u>131,825</u>	<u>24,649</u>	<u>156,474</u>	<u>143,503</u>
<b>NET INCOME</b>		26,901	5,817	32,718	25,815
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		195,008	40,468	235,476	209,661
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>221,909</u>	<u>46,285</u>	<u>268,194</u>	<u>235,476</u>

The notes form part of these financial statements




MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED (REGISTERED NUMBER: 02672192)

BALANCE SHEET  
31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	79,103	166	79,269	73,003
<b>CURRENT ASSETS</b>					
Debtors	13	2,923	-	2,923	-
Cash at bank and in hand		138,028	49,774	187,802	164,273
		140,951	49,774	190,725	164,273
<b>CREDITORS</b>					
Amounts falling due within one year	14	1,854	(3,654)	(1,800)	(1,800)
<b>NET CURRENT ASSETS</b>					
		142,805	46,120	188,925	162,473
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		221,908	46,286	268,194	235,476
<b>NET ASSETS</b>					
		221,908	46,286	268,194	235,476
<b>FUNDS</b>					
15					
Unrestricted funds:					
General fund				121,773	96,171
Jr Gateway				24,635	22,720
Fixed asset replacement fund				48,410	48,410
Contingency Fund				50,000	50,000
Playschool				(22,910)	(22,293)
				221,908	195,008
Restricted funds					
				46,286	40,468
<b>TOTAL FUNDS</b>					
				268,194	235,476

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 18.4.23 and were signed on its behalf by:

  
Trustee

The notes form part of these financial statements

## 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
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.

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2022

<b>2. OTHER TRADING ACTIVITIES</b>		31.12.22	31.12.21
		£	£
Fundraising events		2,463	741
Rent from clubs		4,460	2,031
		<u>6,923</u>	<u>2,772</u>
<b>3. INVESTMENT INCOME</b>		31.12.22	31.12.21
		£	£
Deposit account interest		47	3
		<u>47</u>	<u>3</u>
<b>4. INCOME FROM CHARITABLE ACTIVITIES</b>		31.12.22	31.12.21
		£	£
Grants	Activity		
	Local Authority	2,667	6,900
Grants	Trusts and Foundations	105,329	100,125
		<u>107,996</u>	<u>107,025</u>
Grants received, included in the above, are as follows:			
		31.12.22	31.12.21
		£	£
Kent County Council		58,745	50,162
Big Lottery / National Lottery		41,584	43,200
Maidstone Borough Council		2,667	13,663
Kent Community Foundation		5,000	-
		<u>107,996</u>	<u>107,025</u>
<b>5. OTHER INCOME</b>		31.12.22	31.12.21
		£	£
Government Grants		-	122
		<u>-</u>	<u>122</u>

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2022

**6. RAISING FUNDS**

**Other trading activities**

	31.12.22	31.12.21
	£	£
Fundraising activities	974	491
	<u>974</u>	<u>491</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Playschool	91,566	2,485	94,051
Youth Club	8,208	249	8,457
Junior Gateway			
Holiday Club	11,709	485	12,194
	<u>32,664</u>	<u>1,259</u>	<u>33,923</u>
	<u>144,147</u>	<u>4,478</u>	<u>148,625</u>

**8. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Playschool	1,140	85	1,260	2,485
Youth Club	114	9	126	249
Junior Gateway				
Holiday Club	274	13	198	485
	<u>1,029</u>	<u>14</u>	<u>216</u>	<u>1,259</u>
	<u>2,557</u>	<u>121</u>	<u>1,800</u>	<u>4,478</u>

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2022

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

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

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	<u>5,236</u>	<u>21,304</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**11. STAFF COSTS**

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

	31.12.22	31.12.21
Staff	<u>3</u>	<u>3</u>

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

The above is Full Time Equivalent. There are 22 part-time workers.

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2022

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>					
At 1 January 2022	39,420	277,215	-	29,995	346,630
Additions	-	9,367	2,135	-	11,502
At 31 December 2022	<u>39,420</u>	<u>286,582</u>	<u>2,135</u>	<u>29,995</u>	<u>358,132</u>
<b>DEPRECIATION</b>					
At 1 January 2022	-	252,008	-	21,619	273,627
Charge for year	-	3,534	445	1,257	5,236
At 31 December 2022	-	<u>255,542</u>	<u>445</u>	<u>22,876</u>	<u>278,863</u>
<b>NET BOOK VALUE</b>					
At 31 December 2022	<u>39,420</u>	<u>31,040</u>	<u>1,690</u>	<u>7,119</u>	<u>79,269</u>
At 31 December 2021	<u>39,420</u>	<u>25,207</u>	-	<u>8,376</u>	<u>73,003</u>

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

	31.12.22 £	31.12.21 £
Prepayments and accrued income	<u>2,923</u>	-

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

	31.12.22 £	31.12.21 £
Accruals and deferred income	<u>1,800</u>	<u>1,800</u>

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2022

15. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	96,171	25,602	121,773
Jr Gateway	22,720	1,915	24,635
Fixed asset replacement fund	48,410	-	48,410
Contingency Fund	50,000	-	50,000
Playschool	(22,293)	(617)	(22,910)
	<u>195,008</u>	<u>26,900</u>	<u>221,908</u>
<b>Restricted funds</b>			
The Maintenance Fund	2,250	-	2,250
Holiday Club - restricted funding	2,849	5,028	7,877
Youth Club - restricted funding	21,869	790	22,659
The Clothworkers Grant			
	<u>13,500</u>	<u>-</u>	<u>13,500</u>
	<u>40,468</u>	<u>5,818</u>	<u>46,286</u>
<b>TOTAL FUNDS</b>	<u>235,476</u>	<u>32,718</u>	<u>268,194</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	131,783	(106,181)	25,602
Jr Gateway	4,489	(2,574)	1,915
Playschool	22,454	(23,071)	(617)
	<u>158,726</u>	<u>(131,826)</u>	<u>26,900</u>
<b>Restricted funds</b>			
Holiday Club - restricted funding	29,015	(23,987)	5,028
Youth Club - restricted funding	1,451	(661)	790
	<u>30,466</u>	<u>(24,648)</u>	<u>5,818</u>
<b>TOTAL FUNDS</b>	<u>189,192</u>	<u>(156,474)</u>	<u>32,718</u>

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	77,037	19,134	96,171
Jr Gateway	13,182	9,538	22,720
Fixed asset replacement fund	48,410	-	48,410
Contingency Fund	50,000	-	50,000
Playschool	(9,590)	(12,703)	(22,293)
	<u>179,039</u>	<u>15,969</u>	<u>195,008</u>
<b>Restricted funds</b>			
The Maintenance Fund	2,250	-	2,250
Holiday Club - restricted funding	2,467	382	2,849
Youth Club - restricted funding	12,405	9,464	21,869
The Clothworkers Grant			
	<u>13,500</u>	<u>-</u>	<u>13,500</u>
	<u>30,622</u>	<u>9,846</u>	<u>40,468</u>
<b>TOTAL FUNDS</b>	<u>209,661</u>	<u>25,815</u>	<u>235,476</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	102,804	(83,670)	19,134
Jr Gateway	14,479	(4,941)	9,538
Playschool	17,504	(30,207)	(12,703)
	<u>134,787</u>	<u>(118,818)</u>	<u>15,969</u>
<b>Restricted funds</b>			
Holiday Club - restricted funding	21,331	(20,949)	382
Youth Club - restricted funding	13,200	(3,736)	9,464
	<u>34,531</u>	<u>(24,685)</u>	<u>9,846</u>
<b>TOTAL FUNDS</b>	<u>169,318</u>	<u>(143,503)</u>	<u>25,815</u>



**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	77,037	44,736	121,773
Jr Gateway	13,182	11,453	24,635
Fixed asset replacement fund	48,410	-	48,410
Contingency Fund	50,000	-	50,000
Playschool	(9,590)	(13,320)	(22,910)
	<u>179,039</u>	<u>42,869</u>	<u>221,908</u>
<b>Restricted funds</b>			
The Maintenance Fund	2,250	-	2,250
Holiday Club - restricted funding	2,467	5,410	7,877
Youth Club - restricted funding	12,405	10,254	22,659
The Clothworkers Grant			
	<u>13,500</u>	<u>-</u>	<u>13,500</u>
	<u>30,622</u>	<u>15,664</u>	<u>46,286</u>
<b>TOTAL FUNDS</b>	<u>209,661</u>	<u>58,533</u>	<u>268,194</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	234,587	(189,851)	44,736
Jr Gateway	18,968	(7,515)	11,453
Playschool	39,958	(53,278)	(13,320)
	<u>293,513</u>	<u>(250,644)</u>	<u>42,869</u>
<b>Restricted funds</b>			
Holiday Club - restricted funding	50,346	(44,936)	5,410
Youth Club - restricted funding	14,651	(4,397)	10,254
	<u>64,997</u>	<u>(49,333)</u>	<u>15,664</u>
<b>TOTAL FUNDS</b>	<u>358,510</u>	<u>(299,977)</u>	<u>58,533</u>

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

**Fixed asset replacement Fund**