

REGISTERED COMPANY NUMBER: 02672192 (England and Wales)

REGISTERED CHARITY NUMBER: 1009677

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
MAIDSTONE MENCAP CHARITABLE TRUST
LIMITED**

**Xeinadin Audit Ltd
12 Conqueror Ct
Sittingbourne
Kent
ME10 5BH**

MAIDSTONE MENCAP CHARITABLE TRUST
LIMITED

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for the Year Ended 31 December 2024

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Charities are being hit nationally by the general reduction in money available for grants and additional funding. Maidstone Mencap is no different. We are increasingly finding decisions are taking longer to be made for the allocation of funds and we are in a bigger pool competing for smaller pots of money. Despite these challenges we have had a relatively successful year and I am proud of the fact that we continue to provide a much-needed service to our children and young adults.

Liane and her amazing team of staff and volunteers, despite staff shortages, have provided a high level of support to all our users. Unfortunately, we continue to have waiting lists for all our clubs and playschool and in an attempt to address this, playschool was extended by a day for a few months earlier in the year allowing some children to have 1:1 support before starting school. Like most employers of support service workers, we struggle to recruit and are not able to extend our services at the current time.

In an attempt to raise our profile in the community, gain some corporate funding and recruit more volunteers we recruited a part-time Marketing and Community officer at the end of the year. As a result, our volunteer numbers have certainly increased in the last few months and hopefully we will secure some more funding too. We come to the end of our National Lottery grant this year so will be actively looking at ways to replace this loss in funds.

I want to finish on a positive by stating I am immensely proud of the services we provide and the positive impact the charity makes on so many children, young adults and their families and carers. I cannot thank Liane our manager, her staff and all the volunteers for their hard work which makes the charity the success it is. I take this opportunity to thank my fellow trustees for their support and look forward to working with everyone concerned this year. I am sure with such a great team we can face the challenges head on and continue to provide a great service.

Sue Roughley April 2025.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024

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 2024. 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 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Playschool - 2024

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

With register planning children joined us throughout the year, as sessions continued to be full, we again opened on a Thursday, from Jan- July to support those on our waiting list, this enabled the children to settle and get to know us and be ready for the transition to playschool from the September.

We had changes to our playschool team welcoming back Sheryl in a role as a key person, losing our deputy manager Tina for pastures new in December and Liz sadly was unable to return in September having supported the team behind the scenes for many years.

I would like to give a huge thank you to the whole team, staff and volunteers, who all support each other and work so hard in ensuring that all the children are so well cared for, giving the much-needed time, dedication and planning to ensure we meet their individual needs.

Cath has stepped into the deputy manager role, with Sue and Jaime continuing to provide the much-valued roles in supporting their key groups.

We have recruited an experienced, qualified new key person, Farren, and Edward who will be working alongside as he develops his understanding of an early year's role, both who will join us in January 2025, but have had a couple of weeks in December to help settle in.

We continue to face difficulties in recruitment for the much-valued roles of volunteers to be able to increase numbers whilst still being able to offer our continuing standards of care and early education. We, our children and families recognise and truly appreciate the help we have from our small team of committed volunteers, those that have supported us for over 10 years to those that support for a few months; their loyalty and continuing support makes a true difference to our provision and care and recognised best practices.

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.

We are continually aware of the need for the sustainability of our provision for those within the community, especially with knowledge of the impending changes of the SEND offer of support, not just from our local authority but nationwide. Although it is good to see recommendations increasing from the children's therapy support network and word of mouth, we need to continue to be proactive in maintaining the funding for 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 plans, completing with them the paperwork and evidence profiles 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 continues to be overwhelmed with the need for specialist school placements and we, from September, have again supported children who have deferred their school entry, from not being allocated an appropriate school place for a term or for the whole 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 the early learning goals.

We invited parents into to share a session alongside their child in December, to share progress being made in their first term and to have opportunities to speak and spend time with the key person and team in their individual key groups, before sending off for the Christmas break.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024

Juniors

With a continuing 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 for the next two years (April 2024 to March 2026)

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 up to 36 children, 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 turn round from lovely groups 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 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 for the next two year (April 2024 - March 2026)

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 and games - 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 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 summer 2024 and summer 2025

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 We themed each week including very messy fun, and visits from tessellation dance proving to be a very memorable day for everyone.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024

We have a fantastic team, with many familiar and new 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,

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 again this year, 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 2024

1. Fire Safety & Emergency Lighting Upgrade

- o Following the fire safety check, it was identified that an emergency lighting upgrade was necessary.
- o The quotes provided by Tina were outdated, so new quotes were requested.
- o Contractor: Oakleaf Electrical
- o Quote: £4,139 (Excl. VAT), which includes PAT testing.
- o Scheduled Work Dates: 14th April - 17th April 2024.

2. Garden Maintenance

- o The garden has been tidied up, with the broken marquee taken down and the metal recycled, resulting in a small revenue of £6.
- o Other garden waste has been disposed of at the local recycling centre free of charge.

3. Wall Repairs in Garden

- o Two locations on the building wall were identified as needing repairs due to crumbling mortar, which posed a safety hazard.
- o This issue was preventing children from safely using the garden.
- o The repairs have been completed, and the scaffolding is scheduled to be taken down soon.
- o Contractor: Mailling Masonry
- o Cost: £1,920.

4. Additional Wall Repair by Main Entrance

- o An additional repair on the wall near the main entrance is necessary.
- o Estimated Cost: £100, with work expected to be completed during the half-term break.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024

5. Storage Room Paint Issue

- o During a walkaround, I noticed some peeling and crumbling paint in the storage room.
- o The issue is being monitored as it may be due to the age of the paint. Liane has been made aware of this.

Planned Works for 2025:

1. Garden Overhaul:

- o Continue with the garden project to make it fully accessible and enjoyable to all.

2. Building Decoration:

- o Ongoing decoration and maintenance throughout the building.

MONTHLY DRAW

2024 January 62 Ron Mason
2024 February 80 Mr Edward Raikes
2024 March 18 Mrs A Weaver
2024 April 50 Lee Taggart
2024 May 2 Mrs L Jiles
2024 June 61 Mr J Makuch
2024 July 50 Lee Taggart
2024 August 68 Mike Craske
2024 September 61 Mr J Makuch
2024 October 25 Sharon White
2024 November 96 Mrs Elsbet Minall
2024 December 45 Mrs S Lingham

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 cake, 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.

'Quiz Night' March 2024 - this was well supported and our grateful thanks go to our Quiz master for preparing the questions. This event raised approximately £600.

'Jumble Sale' June 2024 - this event was popular and well attended. We were fortunate to receive a good amount of donated clothing, toys and bric a bac raising over £200.

'Quiz Night' November 2024 - this evening was again well supported and our grateful thanks go to our Quiz master. This event raised around £570.

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

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.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024

FINANCIAL REVIEW
REVIEW 2024

Opening balance, 1st January 2024: £195,554.67
Closing balance, 31st December 2023: £161,203.38
Balance increased by: £34,351.29

This was a combination of expenditure exceeding income: -£9,144.34 and a decrease in the ring-fenced funds: £25,206.95

INCOME

We finished with an income shortfall of £42,826.96; however, this was due to a £44.9k shortfall in our Restricted Funds target (we brought in £112,968.05 versus a target of £157,864.46). We exceeded the Clubs target by £1.6k, and the Fundraising target by £492.26

EXPENDITURE

We underspent on expenditure by £27,408.74, mainly due to not spending £19.8k of Restricted Funds. Budget spending across all the divisions totalled £85,929.65 versus a budget of £93,500.00.

Whilst we overspent on Finance, that was mainly because Calcutt Matthews forgot to bill us for their services in 2023, so we ended up paying for two years in 2024. My only area of concern is with the Administration spending, as we spent £9.3k against a budget of £8k. We spent £2.3k on printing charges from both PEAC and Citibusiness; however, the charity is moving to a sole supplier and expects to halve costs in 2025.

Overall, we finished the year with a combined Income shortfall of £42.9k and Expenditure underspend of £27.4k, which meant we brought in £15.4k less than we spent (or spent £15.4k more than we brought in, depending on how you want to look at it). The total target income (Fundraising + Restricted Grants) was £182.6k and the total brought in was £138.1k, which was 76% versus target.

RESTRICTED FUNDS

Overall restricted funds totalled £84,431.71
Heritage Fund £36,415.31
NL5Y £0.00
DCS: Holiday (£0.00)
DCS: Juniors £3,088.59
DCS: Youth Club £4,739.04
DAF £10,399.21
SENIFF £2,987.84
Community Fund £4,987.69
Garden £21,814.03
£84,431.71

2025 is the 5th and final year that the charity will receive monies from the National Lottery, which will see the charity receive £44,784 in 2025 (and a total of £215,882 over the five-year period). My concern for 2026 is that we will need to make up the £40k a year that was previously funded by the National Lottery. I have made my concerns known to the board, and targeted the charity with bringing in more monies via Grants.

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.

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
Susan Jane Roughley
Lynn Jacqueline Snedden
Mary Louise Rimmer
Guy Alexander Roughley
Amanda Masters

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
Grants Manager - Mrs Sarah Maybourne
Social Coordinator - Mrs Rebecca Fox

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.

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 2024

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, Xeinaidin 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 2024 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 2024 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:

- Obtaining an understanding of the legal and regulatory frameworks that are applicable to the entity.
- Assessing the risks of material misstatements in respect of fraud by enquiring of management as well as reviewing the service organisations used. These were corroborated by reviewing Board Minutes, correspondence with HMRC and Companies House as well as with Service Organisations.
- Gaining a sufficient understanding of the internal control environment, including systems in place for the detection and prevention of fraud.
- Understanding the company's current activities, assets, liabilities, as well as future plans.

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. 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 2024

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		54,534	18,819	73,353	75,555
Charitable activities	4				
Trusts and Foundations		69,337	33,772	103,109	112,038
Junior Gateway		5,490	-	5,490	-
Other trading activities	2	2,695	-	2,695	3,472
Investment income	3	469	-	469	311
Total		<u>132,525</u>	<u>52,591</u>	<u>185,116</u>	<u>191,376</u>
EXPENDITURE ON					
Raising funds	5	1,311	-	1,311	870
Charitable activities	6				
Playschool		111,670	-	111,670	72,334
Youth Club		542	11,312	11,854	11,022
Junior Gateway		17,219	-	17,219	15,124
Holiday Club		2,397	54,848	57,245	46,730
Other		10,140	240	10,380	3,095
Total		<u>143,279</u>	<u>66,400</u>	<u>209,679</u>	<u>149,175</u>
NET INCOME/(EXPENDITURE)		(10,754)	(13,809)	(24,563)	42,201
RECONCILIATION OF FUNDS					
Total funds brought forward		247,982	62,413	310,395	268,194
TOTAL FUNDS CARRIED FORWARD		<u>237,228</u>	<u>48,604</u>	<u>285,832</u>	<u>310,395</u>

The notes form part of these financial statements

MAIDSTONE MENCAP CHARITABLE TRUST
LIMITED (REGISTERED NUMBER: 02672192)

BALANCE SHEET
31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	11	99,523	-	99,523	89,610
CURRENT ASSETS					
Debtors	12	3,200	-	3,200	3,200
Cash at bank and in hand		136,429	48,604	185,033	219,385
		<u>139,629</u>	<u>48,604</u>	<u>188,233</u>	<u>222,585</u>
CREDITORS					
Amounts falling due within one year	13	(1,924)	-	(1,924)	(1,800)
NET CURRENT ASSETS		<u>137,705</u>	<u>48,604</u>	<u>186,309</u>	<u>220,785</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>237,228</u>	<u>48,604</u>	<u>285,832</u>	<u>310,395</u>
NET ASSETS		<u>237,228</u>	<u>48,604</u>	<u>285,832</u>	<u>310,395</u>
FUNDS	14				
Unrestricted funds:					
General fund				72,403	111,556
Jr Gateway				22,244	28,421
Fixed asset replacement fund				48,410	48,410
Contingency Fund				50,000	50,000
Playschool				44,171	9,595
				<u>237,228</u>	<u>247,982</u>
Restricted funds				<u>48,604</u>	<u>62,413</u>
TOTAL FUNDS				<u>285,832</u>	<u>310,395</u>

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

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
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

	31.12.24	31.12.23
	£	£
Fundraising events	570	1,182
Rent from clubs	2,125	2,290
	<u>2,695</u>	<u>3,472</u>

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>469</u>	<u>311</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.24	31.12.23
		£	£
Grants	Trusts and Foundations	103,109	112,038
	Junior Gateway		
Grants		<u>5,490</u>	<u>-</u>
		<u>108,599</u>	<u>112,038</u>

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

	31.12.24	31.12.23
	£	£
Kent County Council	64,910	59,413
National Lottery Community Fund	43,689	52,625
	<u>108,599</u>	<u>112,038</u>

5. RAISING FUNDS

Other trading activities

	31.12.24	31.12.23
	£	£
Fundraising activities	<u>1,311</u>	<u>870</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Playschool	110,674	996	111,670
Youth Club	11,755	99	11,854
Junior Gateway			
	16,990	229	17,219
Holiday Club			
	<u>56,859</u>	<u>386</u>	<u>57,245</u>
	<u>196,278</u>	<u>1,710</u>	<u>197,988</u>

7. SUPPORT COSTS

	Management £	Finance £	Totals £
Playschool	894	102	996
Youth Club	89	10	99
Junior Gateway			
	213	16	229
Holiday Club			
	<u>368</u>	<u>18</u>	<u>386</u>
	<u>1,564</u>	<u>146</u>	<u>1,710</u>

8. NET INCOME/(EXPENDITURE)

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

	31.12.24	31.12.23
	£	£
Depreciation - owned assets	<u>6,816</u>	<u>5,299</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

10. STAFF COSTS

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

	31.12.24	31.12.23
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 £
COST					
At 1 January 2024	39,420	294,582	2,135	37,635	373,772
Additions	-	-	-	16,729	16,729
At 31 December 2024	39,420	294,582	2,135	54,364	390,501
DEPRECIATION					
At 1 January 2024	-	259,231	868	24,063	284,162
Charge for year	-	4,489	317	2,010	6,816
At 31 December 2024	-	263,720	1,185	26,073	290,978
NET BOOK VALUE					
At 31 December 2024	39,420	30,862	950	28,291	99,523
At 31 December 2023	39,420	35,351	1,267	13,572	89,610

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Prepayments and accrued income	3,200	3,200

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Accruals and deferred income	1,924	1,800

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.

14. MOVEMENT IN FUNDS - continued

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 2024.

MAIDSTONE MENCAP CHARITABLE TRUST
LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	21,507	25,553
Gift aid	-	196
Subscriptions	496	420
Holiday Club	12,509	12,390
Playschool	31,744	30,077
Junior Gateway	4,787	5,624
Youth Club	2,310	1,295
	<u>73,353</u>	<u>75,555</u>
Other trading activities		
Fundraising events	570	1,182
Rent from clubs	2,125	2,290
	<u>2,695</u>	<u>3,472</u>
Investment income		
Deposit account interest	469	311
Charitable activities		
Grants	108,599	112,038
	<u>185,116</u>	<u>191,376</u>
Total incoming resources		
	185,116	191,376
EXPENDITURE		
Other trading activities		
Fundraising activities	1,311	870
Charitable activities		
Wages	156,495	109,131
Insurance	4,634	4,174
Light and heat	5,419	5,420
Telephone	619	1,174
Postage and stationery	3,109	1,310
Repairs and renewals	10,319	8,912
Holiday club expenditure	4,665	(348)
Youth Club expenditure	550	559
Playschool expenditure	3,386	5,522
Staff Training	-	35
Carried forward	189,196	135,889

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 2024

	31.12.24 £	31.12.23 £
Charitable activities		
Brought forward	189,196	135,889
Improvements to property	4,489	3,690
Plant and machinery	574	422
Fixtures and fittings	2,019	1,188
	<u>196,278</u>	<u>141,189</u>
Other		
General Expenditure	4,088	1,351
Audit	6,292	1,744
	<u>10,380</u>	<u>3,095</u>
Support costs		
Management		
Advertising	1,468	1,291
Sundries	96	702
	<u>1,564</u>	<u>1,993</u>
Finance		
Bank charges	146	228
Governance costs		
Accountancy and legal fees	-	1,800
Total resources expended	<u>209,679</u>	<u>149,175</u>
Net (expenditure)/income	<u>(24,563)</u>	<u>42,201</u>

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