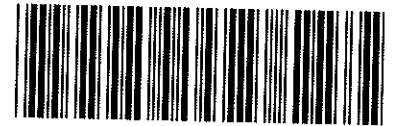


REGISTERED COMPANY NUMBER: 02672192 (England and Wales)  
REGISTERED CHARITY NUMBER: 1009677

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018  
FOR  
MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

SATURDAY



A14 \*A83RBCGP\* #172  
20/04/2019  
COMPANIES HOUSE

Calcutt Matthews Ltd  
Chartered Accountants and Statutory Auditors  
19 North Street  
Ashford  
Kent  
TN24 8LF

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2018

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MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2018

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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 2018. 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  
Mrs LJ Snedden - appointed 8.3.18  
Mrs M L Rimmer - appointed 15.2.18  
G A Roughley - appointed 12.4.18

**Company Secretary**  
H Callaghan

**Auditors**

Calcutt Matthews Ltd  
Chartered Accountants and Statutory Auditors  
19 North Street  
Ashford  
Kent  
TN24 8LF

**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.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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.

### **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**

This year has sadly been another difficult one for the charity as like many other charities we are simply struggling to continually raise the funds required. The Fund raising team work tirelessly and do a phenomenal job for such a small team raising significant sums of money. On behalf of the Board I take this opportunity to thank them all for their continued support. A huge thank you also goes to all those who support our events. The emphasis going forward needs to be on trying to win some bigger grants. Sadly, Marie Tomblin who wrote all our grant applications left the charity in December and has not been replaced. This work is currently being carried out by members of the board.

As always a massive thank you goes to Liane Morris, her team and the volunteers who ensure the success of all the clubs. Liane's reports show just how much has been achieved again this year. It's no surprise that KCC decided to award the grants for holiday provision to MMCT for another two years. Liane in particular works over and above what is expected of her and we are really grateful.

Behind the scenes all the administration to do with the charity and the facilities is carried out by Sarah Heath who also does an amazing job. Thank you.

Sadly we are losing one of our Trustees Alice Enfield. Alice has been actively involved with the charity for over fifteen years, starting as a club volunteer, then running juniors and holiday club and latterly as a trustee. Alice has been an inspiration to many and as she now devotes more time to family life she will be sorely missed. It is with sadness too that our President Andrew Wells is also retiring this year. Again Andrew has been involved with the charity for many years. The Board would like to thank Andrew for all his work and continued support. We wish him well in his retirement.

We start the new financial year with a clear idea of what we have to achieve this year and plans to hopefully make this happen future! On behalf of my fellow trustees, thank you for your continued support and we look forward to working with you 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**

Cobtree Playschool has continued to be reflective in its practices to ensure we maintain our caring and nurturing ethos for the children and their families in our setting. We are expecting our Ofsted inspection this year and therefore a lot of thought and consideration has been given to ensure that we continue to support families and children and to meet the Welfare Requirements of Ofsted, our regulatory body.

Children deserve the best possible start in their lives to enable them to reach their true potential and the early experiences they receive between the birth and five have a major impact on the future life chances. We have, this year, continued to provide the quality and consistency of care that supports each child to make good progress. With the support from fundraising and donations from families and others we have managed to continue to develop our resources and establish a more enabling environment, with stimulating and accessible layouts that support the children to play and explore, to be involved and motivated, to be creative and imaginative.

Staff roles have developed to utilise their qualifications and strengths, supporting their role as a "key person" for the children, enabling planning strategies and targets for each unique child to be challenging and playful, supporting their individual learning and development even more effectively.

Playschool has a wonderful and dedicated team of staff and volunteers who have all worked so hard to ensure that they can fulfil the new routines and requirements within the development of their roles. We continue to try and recruit more volunteers, as home, health and family commitments take priority and we have natural losses of support due to these. I would especially like to highlight the dedication and commitment of all our volunteers and helpers. It has been a privilege to work alongside them, absorbing their knowledge and kindness with the children, which continues to embed the ethos of the Playschool. 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.

Working together with families and outside support agencies to promote the learning and development of all the children, their achievements are clearly evidenced in the progress each child is making in our care. The children are happy and settled, are involved in a broad range of planned and spontaneous activities, all supporting their individual development and overall learning. The children are confident to explore and investigate the opportunities and experiences planned for them, feeling safe and secure in the care we give.

We introduced play and stay sessions on a Tuesday, for the children and their parents to come and share a lunch and have time to chat with each other and with our staff sharing information and concerns. This proved really successful for our parents who formed lovely supporting relationships with each other and a more developed a more in-depth awareness of our "teaching" practices. We will continue this in the new spring term.

With the support commitment and dedication of the team we will continue to be reflective in our practices to ensure we can be the best that we can possibly be. It is with a huge thank you to their kind help and support I can look forward to the continuing development of the Playschool for the current and the future children entrusted to our care.

I also must say a huge thank you to our families, parents, and carers. We have had some wonderful donations to support the work that we do here at Playschool, raising funds through our sponsored event and buying raffle tickets.

We continue to have many visitors during the year and we continue to work alongside the Children's individual therapy teams, our KCC Welfare, Inclusion and Setting Improvement Partners and other support networks

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

including Portage and other Settings. Continuing to build on these relationships and working together, sharing information, we will give the children and their parents the best possible start in life; the support and experiences we give will enable them to reach their true potential and provide the right foundation for good future progress through school and life. With this integrated approach the children's individual needs can be met through focused planning, which will make a difference.

Our waiting list of children still continues to evolve, with recommendations from other settings, the specialist teaching service as well as health professionals. We are constantly reflecting on our practices and support, to review our registers for the start of each new term, to see if there is any possible way to support these families. We continue to show young children and their parents around our playschool every term, by word of mouth and reputation families have been recommended to visit and are becoming more aware of the care and support our Setting can provide.

As a team we need to look at our sustainability to ensure we are able to continue to offer such a valuable service to our community for many years to come. We need to ensure that we promote awareness of our setting and charity to support registers for new children. With the new specialist nursery up and running at Five Acre Wood and the understanding that all schools will have to have a specialist attachment to support children with SEND, we will need to develop awareness that volunteers are still required to maintain our ethos and high standards of care.

We continue to be grateful to all for the support given by the fundraising team for the hard work and commitment needed to run their planned events, to all our staff and helpers for help running stalls, making the delicious tea and cakes provided at these times and setting up the Christmas Grotto. These all help to make them successful and well attended days.

We again have received a large donation from CIS insurance company to support the renewal of so many resources and the development of our garden area. Pauline Easter continues to work tirelessly at her craft fayres and donates all her proceeds to us; we continue to have regular donations from Sandra Collins and her Yoga ladies from Monday nights, so a huge thankyou goes to them all. The Eccles over 50's saved all their pennies and donated them to us again this year and we received a lovely cheque from car enthusiasts as part of a donation from their entrance fees and again another big thank you to the Scottish dancers for their huge contribution. All this generosity and hard work that goes into raising these funds is hugely appreciated.

With all this support, we have also managed to have some special days for the children, visiting Dino Adventure Land to say goodbye to the children going onto school in the summer, a family picnic day and at Christmas the children received a visit and gift from Santa. Thank you to Michael from the Scottish Dancers who dressed as Father Christmas to give presents to all the children and joined in with our Christmas party buffet.

December is such a special month for the children and their families and includes our singing and signing celebration, to highlight the children and their accomplishments. This day is well supported, with Mayors, dignitaries, parents and grandparents all singing and clapping along. A huge thank you has to go to all our volunteers and staff in practicing the songs and supporting the children throughout.

I look forward to our new year, supporting and caring for each unique child. I know that they will all thrive under the care and opportunities given from all the dedicated team at Playschool.

## **JUNIORS**

Juniors continue to run on Saturday mornings during term time, supporting children 5-11 and 11-16. We have a wonderful dedicated team of helpers, whose commitment to the children in our care having fun and social interactions have proved to be a great asset to the service that we provide. It is great to hear feedback from parents, when they say it is like socialising with your friends and not just being with your carer. Our Manager,

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

Rebecca, works so hard throughout term time and summer holidays to ensure the children and young people have a fun, rewarding social experiences.

During the summer, we ran our holiday club for 4 weeks in August, providing respite for the families of over 40 children and young adults aged 5-18. The children's days included opportunities for swimming trips out to the miniature railway, we had visits from the fire brigade with their engines and the animal man came, with the children able to get up close to an assortment of animals, bugs and insects to touch and hold. A magic man also came and provided entertainment and magic for the afternoon.

We again had a fantastic new management team who ensure that the children's days were full of fun, activities, and social interactions, 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. 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.

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

### **YOUTH CLUB**

Youth Club is running on two Thursday evenings a month, supporting young adults from 16 -25. Susan and her brilliant support team of carers take them out to the Trampoline Park, swimming, or bowling, having a meal and drink afterwards, or alternatively when in the hall, they cook together, play on the computer, dance, paint and generally have a fun social time together.

Again, a huge thank you must go to all the staff, 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 within our community, supported by the trusting and caring 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.

In addition to some financial support from the Disabled Commissioning Service, this year we have had some kind donations to help support the activities and resources needed to provide these opportunities for the children using our service provision, for these we say thank you. Any donations, however small, go a long way in sustaining the variety and quality of experiences we can provide.

Lianne Morris, Clubs Manager



## **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' April 2018** – this was again very well supported and our grateful thanks go to Roger our Quiz master.

**'Jumble Sales' March and October 2018** - 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 2018** – this was a good day. We had plants to sell and all our usual stalls such as cakes, gifts and books.

**'Summer Fayre' June 2018** –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 of £4,800.00. 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 Maidstone Rotary Club who organised the parking.

**'Quiz Night' October 2018** – this was well supported and our grateful thanks go to our Quizmaster Roger.

**'Notcutts Collection' October 2018** – 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' December 2018** – 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 the new Mayor, Cllr Marion Ring, to our events in 2019.

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 – Fund Raising Committee

## **ACHIEVEMENT AND PERFORMANCE**

### **Fundraising activities**

## **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.

## **FINANCIAL REVIEW**

2018 proved to be a more difficult year financially than was originally planned and budgeted for. Despite hopes of breaking even, Maidstone Mencap ran a deficit of £18,206. The main area of concern is the fundraising capabilities of the charity, as the actual Fundraising figure of £86.5k was £24.2k shy of the target of £110.8k. Whilst there is an area of concern within the Expenditure budget (unforeseen additional costs for the boiler and lift caused a huge overspend on the Facility budget, this was offset by the underspending on the HR and Finance expenditure budgets; as both were comfortably within budget). Overall, the Expenditure budget overspend was just under £40, which is a fantastic achievement in terms of budgeting.

The shortfall in hitting the Fundraising target has been acknowledged by the Board, and a SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis is to be conducted and used to help develop a Business Plan to help increase the charities income through Fundraising efforts.

With regards to capital investment and improvements in 2018, the charity agreed to pay Keystone D&B £31,150 to complete the Changing Rooms refurbishment. £24,920 was paid to Keystone before the close of 2018, with the remaining balance of £6,230 being paid in January 2019. Grants totalling £20,143 were received in 2018 for this project, with a further £8k expected to be received in 2019, now that the work has been completed. This means the charity will have invested £3,007 of its own savings into the project, once the outstanding grant monies are received.

With regards to the clubs, Playschool and Holiday Club ran deficits of £1.9k and £3.8k, respectively. Seniors also ran a deficit of £6k; however, as this is a separately run charity, there is little which can be done by Maidstone Mencap, except either increasing the hall rental charges to Seniors and/or Seniors making annual one-off contributions to reduce their deficit to a more acceptable level. Both Junior Gateway and Youth Club were within budget. As such, Fundraising efforts need to be concentrated on Playschool, Holiday Club and Seniors.

To help avoid another year of missing our budgetary targets by such a large margin, the Finance Committee has reluctantly agreed to a loss of £10k in 2019; reducing the Fundraising target figure for 2019 to £100k (which is still £13.5k more than was raised in 2018; it is hoped the SWOT analysis and Business Plan will help deliver the additional funds). The Expenditure budget remains largely unchanged overall; with reductions to the HR and Finance budgets to allow for an increase to the Facilities budget (to be better prepared for unforeseen costs, as experienced in 2018).

James Burrows, Treasurer

## **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.

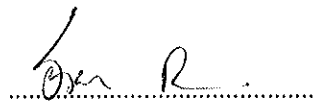
In so far as the trustees are aware:

- 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 25 March 2019 and signed on its behalf by:

  
.....

Trustee

SUSAN ROUGHLEY

### **Opinion**

We have audited the financial statements of Maidstone Mencap Charitable Trust Limited (the 'charitable company') for the year ended 31 December 2018 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 2018 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, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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:

- 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.

#### **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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

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*Nicholas Hume*

Nicholas Hume (Senior Statutory Auditor)  
for and on behalf of Calcutt Matthews Ltd  
Chartered Accountants and Statutory Auditors  
19 North Street  
Ashford  
Kent  
TN24 8LF

Date: *25 March 2019*

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2018

	Notes	Unrestricted funds £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	63,250	20,857	84,107	83,129
Activities for generating funds	3	14,005	-	14,005	13,429
Investment income	4	12	-	12	18
<b>Incoming resources from charitable activities</b>					
Trusts and Foundations	5	28,083	1,000	29,083	5,800
<b>Other incoming resources</b>		-	-	-	4,488
<b>Total incoming resources</b>		<u>105,350</u>	<u>21,857</u>	<u>127,207</u>	<u>106,864</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Fundraising trading: cost of goods sold and other costs	6	2,653	-	2,653	2,560
<b>Charitable activities</b>					
Playschool	7	73,620	-	73,620	81,200
Youth Club		3,978	4,626	8,604	3,987
Junior Gateway		10,769	-	10,769	9,781
Holiday Club		6,190	22,525	28,715	24,259
Senior Gateway		14,728	-	14,728	13,879
<b>Governance costs</b>	9	<u>2,170</u>	<u>-</u>	<u>2,170</u>	<u>2,003</u>
<b>Total resources expended</b>		<u>114,108</u>	<u>27,151</u>	<u>141,259</u>	<u>137,669</u>
<b>NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS</b>					
		(8,758)	(5,294)	(14,052)	(30,805)
<b>Gross transfers between funds</b>	15	<u>(3,875)</u>	<u>3,875</u>	<u>-</u>	<u>-</u>
<b>Net incoming/(outgoing) resources</b>		<u>(12,633)</u>	<u>(1,419)</u>	<u>(14,052)</u>	<u>(30,805)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>159,411</u>	<u>17,828</u>	<u>177,239</u>	<u>208,044</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>146,778</u></u>	<u><u>16,409</u></u>	<u><u>163,187</u></u>	<u><u>177,239</u></u>

The notes form part of these financial statements

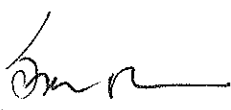
MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

BALANCE SHEET  
At 31 December 2018

	Notes	Unrestricted funds £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	87,485	13,500	100,985	92,080
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		65,523	2,909	68,432	85,159
<b>CREDITORS</b>					
Amounts falling due within one year	14	(6,230)	-	(6,230)	-
<b>NET CURRENT ASSETS</b>		<u>59,293</u>	<u>2,909</u>	<u>62,202</u>	<u>85,159</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>146,778</u>	<u>16,409</u>	<u>163,187</u>	<u>177,239</u>
<b>NET ASSETS</b>		<u><u>146,778</u></u>	<u><u>16,409</u></u>	<u><u>163,187</u></u>	<u><u>177,239</u></u>
<b>FUNDS</b>					
	15				
Unrestricted funds:					
General fund				41,972	53,307
Jr Gateway				2,634	1,952
Fixed asset replacement fund				48,410	48,410
Contingency Fund				50,000	50,000
Playschool				3,762	5,742
				<u>146,778</u>	<u>159,411</u>
Restricted funds				<u>16,409</u>	<u>17,828</u>
<b>TOTAL FUNDS</b>				<u><u>163,187</u></u>	<u><u>177,239</u></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 25 March 2019 and were signed on its behalf by:

  
.....  
Trustee  
SUSAN ROUGHLEY

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

**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**

	31.12.18	31.12.17
	£	£
Donations	21,999	30,829
Gift aid	214	70
Legacies	-	6,000
Subscriptions	640	658
Holiday Club	17,651	5,282
Playschool	34,916	35,312
Junior Gateway	5,482	3,267
Youth Club	3,205	1,711
	<u>84,107</u>	<u>83,129</u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	31.12.18	31.12.17
	£	£
Fundraising events	12,475	10,349
Rent from clubs	1,530	3,080
	<u>14,005</u>	<u>13,429</u>

**4. INVESTMENT INCOME**

	31.12.18	31.12.17
	£	£
Deposit account interest	12	18
	<u>12</u>	<u>18</u>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	31.12.18	31.12.17
	£	£
Grants	29,083	5,800
	<u>29,083</u>	<u>5,800</u>

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

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

	31.12.18	31.12.17
	£	£
The Morrisons Foundation	-	1,800
Kent County Council	7,440	-
Cobtree Charity Trust	-	2,000
Green Hall Foundation	-	2,000
William Brake Charitable Trust	1,000	-
Big Lottery / National Lottery	9,930	-
Brachers	500	-
Hedley Foundation	1,558	-
HR Pratt Boorman Family Foundation	1,000	-
ScrewFix	1,500	-
The Albert Hunt Trust	2,000	-
The Alchemy Foundation	500	-
The Sir Jules Thorn Charity	750	-
The Sylvia Waddilove Foundation	2,500	-
Waitrose Community Fund	405	-
	<u>29,083</u>	<u>5,800</u>

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

	31.12.18	31.12.17
	£	£
Fundraising activities	2,536	2,560
Support costs	117	-
	<u>2,653</u>	<u>2,560</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
Playschool	73,407	213	73,620
Youth Club	8,581	23	8,604
Junior Gateway	10,734	35	10,769
Holiday Club	28,679	36	28,715
Senior Gateway	14,669	59	14,728
	<u>136,070</u>	<u>366</u>	<u>136,436</u>

**8. SUPPORT COSTS**

	Management	Finance	Totals
	£	£	£
Fundraising costs	117	-	117
Playschool	66	147	213
Youth Club	7	16	23
Junior Gateway	11	24	35
Holiday Club	11	25	36
Senior Gateway	18	41	59
	<u>230</u>	<u>253</u>	<u>483</u>

**9. GOVERNANCE COSTS**

	31.12.18	31.12.17
	£	£
Audit	<u>2,170</u>	<u>2,003</u>

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

Net resources are stated after charging/(crediting):

	31.12.18	31.12.17
	£	£
Depreciation - owned assets	24,791	21,900
Surplus on disposal of fixed asset	-	(4,488)
	<u>24,791</u>	<u>17,412</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017.

**12. STAFF COSTS**

	31.12.18	31.12.17
	£	£
Wages and salaries	<u>80,754</u>	<u>82,892</u>

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

31.12.18	31.12.17
<u>3</u>	<u>4</u>

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 £	Totals £
<b>COST</b>				
At 1 January 2018	39,420	209,307	19,574	268,301
Additions	-	31,150	2,546	33,696
At 31 December 2018	<u>39,420</u>	<u>240,457</u>	<u>22,120</u>	<u>301,997</u>
<b>DEPRECIATION</b>				
At 1 January 2018	-	159,085	17,136	176,221
Charge for year	-	24,044	747	24,791
At 31 December 2018	<u>-</u>	<u>183,129</u>	<u>17,883</u>	<u>201,012</u>
<b>NET BOOK VALUE</b>				
At 31 December 2018	<u>39,420</u>	<u>57,328</u>	<u>4,237</u>	<u>100,985</u>
At 31 December 2017	<u>39,420</u>	<u>50,222</u>	<u>2,438</u>	<u>92,080</u>

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

	31.12.18	31.12.17
	£	£
Trade creditors	<u>6,230</u>	<u>-</u>

15. MOVEMENT IN FUNDS

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
<b>Unrestricted funds</b>				
General fund	53,307	(7,460)	(3,875)	41,972
Jr Gateway	1,952	682	-	2,634
Fixed asset replacement fund	48,410	-	-	48,410
Contingency Fund	50,000	-	-	50,000
Playschool	5,742	(1,980)	-	3,762
	<u>159,411</u>	<u>(8,758)</u>	<u>(3,875)</u>	<u>146,778</u>
<b>Restricted funds</b>				
The Maintenance Fund	2,250	-	-	2,250
Holiday Club - restricted funding	-	(3,875)	3,875	-
Youth Club - restricted funding	2,078	(1,419)	-	659
The Clothworkers Grant	13,500	-	-	13,500
	<u>17,828</u>	<u>(5,294)</u>	<u>3,875</u>	<u>16,409</u>
<b>TOTAL FUNDS</b>	<u>177,239</u>	<u>(14,052)</u>	<u>-</u>	<u>163,187</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	64,321	(71,781)	(7,460)
Jr Gateway	5,482	(4,800)	682
Playschool	35,547	(37,527)	(1,980)
	<u>105,350</u>	<u>(114,108)</u>	<u>(8,758)</u>
<b>Restricted funds</b>			
Holiday Club - restricted funding	18,650	(22,525)	(3,875)
Youth Club - restricted funding	3,207	(4,626)	(1,419)
	<u>21,857</u>	<u>(27,151)</u>	<u>(5,294)</u>
<b>TOTAL FUNDS</b>	<u>127,207</u>	<u>(141,259)</u>	<u>(14,052)</u>

15. MOVEMENT IN FUNDS - continued

Comparatives for 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>

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	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

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

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
<b>Unrestricted funds</b>				
General fund	77,832	(28,833)	(7,027)	41,972
Jr Gateway	1,221	1,413	-	2,634
Fixed asset replacement fund	48,410	-	-	48,410
Contingency Fund	50,000	-	-	50,000
Playschool	-	3,762	-	3,762
<b>Restricted funds</b>				
The Maintenance Fund	2,250	-	-	2,250
Holiday Club - restricted funding	8,990	(16,017)	7,027	-
Youth Club - restricted funding	5,841	(5,182)	-	659
The Clothworkers Grant	13,500	-	-	13,500
	<u>30,581</u>	<u>(21,199)</u>	<u>7,027</u>	<u>16,409</u>
<b>TOTAL FUNDS</b>	<u>208,044</u>	<u>(44,857)</u>	<u>-</u>	<u>163,187</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	112,229	(141,062)	(28,833)
Jr Gateway	9,722	(8,309)	1,413
Playschool	82,615	(78,853)	3,762
	<u>204,566</u>	<u>(228,224)</u>	<u>(23,658)</u>
<b>Restricted funds</b>			
Holiday Club - restricted funding	24,586	(40,603)	(16,017)
Youth Club - restricted funding	4,919	(10,101)	(5,182)
	<u>29,505</u>	<u>(50,704)</u>	<u>(21,199)</u>
<b>TOTAL FUNDS</b>	<u>234,071</u>	<u>(278,928)</u>	<u>(44,857)</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.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2018

	31.12.18 £	31.12.17 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	21,999	30,829
Gift aid	214	70
Legacies	-	6,000
Subscriptions	640	658
Holiday Club	17,651	5,282
Playschool	34,916	35,312
Junior Gateway	5,482	3,267
Youth Club	3,205	1,711
	<u>84,107</u>	<u>83,129</u>
<b>Activities for generating funds</b>		
Fundraising events	12,475	10,349
Rent from clubs	1,530	3,080
	<u>14,005</u>	<u>13,429</u>
<b>Investment income</b>		
Deposit account interest	12	18
<b>Incoming resources from charitable activities</b>		
Grants	29,083	5,800
<b>Other incoming resources</b>		
Gain on sale of tangible fixed assets	-	4,488
	<u>127,207</u>	<u>106,864</u>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Fundraising activities	2,536	2,560
<b>Charitable activities</b>		
Wages	80,754	82,892
Insurance	2,386	2,300
Light and heat	3,944	4,963
Telephone	1,423	699
Postage and stationery	2,238	3,169
Travel	-	2,853
Repairs and renewals	13,585	9,323
Carried forward	104,330	106,199

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 2018

	31.12.18	31.12.17
	£	£
<b>Charitable activities</b>		
Brought forward	104,330	106,199
Holiday club expenditure	2,467	600
Youth Club expenditure	574	516
Playschool expenditure	3,366	1,671
Staff Training	540	1,498
Improvements to property	24,045	20,931
Fixtures and fittings	748	425
Motor vehicles	-	543
	<u>136,070</u>	<u>132,383</u>
<b>Governance costs</b>		
Audit	2,170	2,003
<b>Support costs</b>		
<b>Management</b>		
Advertising	117	-
Sundries	113	476
	<u>230</u>	<u>476</u>
<b>Finance</b>		
Bank charges	253	247
	<u>253</u>	<u>247</u>
<b>Total resources expended</b>	<u>141,259</u>	<u>137,669</u>
<b>Net expenditure</b>	<u>(14,052)</u>	<u>(30,805)</u>

