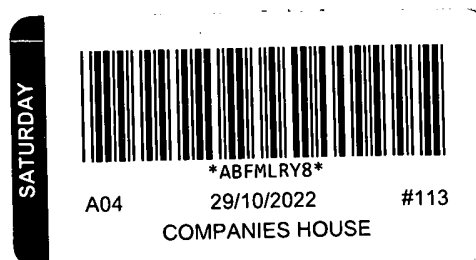


REGISTERED COMPANY NUMBER: 02672192 (England and Wales)  
REGISTERED CHARITY NUMBER: 1009677

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

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



MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2021

---

	Page
Chairpersons' Report	1
Report of the Trustees	2 to 10
Report of the Independent Auditors	11 to 13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 to 24
Detailed Statement of Financial Activities	25 to 25

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

CHAIRPERSONS' REPORT  
for the Year Ended 31 December 2021

---

After the difficult year of 2020, 2021 started on a high with the charity being awarded a National Lottery grant in early March. This was an incredible achievement and a massive boost to the funding of the charity. My thanks go to Teresa O'Brien our Grants Officer for securing this money. Ironically where many organisations were suffering because of the pandemic, despite there being no fundraising events, MMCT turned a corner and was awarded several more grants over the year allowing the sustainability of the charity to take a firmer stance.

Liane Morris and her team despite the ongoing covid difficulties have continued to provide an outstanding service to Playschool, Junior and Youth club. She even managed to run a full holiday club in the summer! All the club managers and volunteers without whom we wouldn't survive, as always have been phenomenal in their ongoing support. On behalf of the trustees and I know all the service users and their parents and carers I take this opportunity to thank them all.

Looking after our building and improving the facilities on an ongoing basis, Tina Adams (and her family) have continued to provide a service second to none. It is good to see the new storage and flooring in place for example along with the newly painted walls. Thank you, Tina, for all your hard work in this area.

I would additionally like to thank my fellow Trustees for the support they have given this last year. Things have not been easy but we are making good progress. In particular I would like to thank James for his long distance role of Treasurer and for ensuring our monies are allocated in the best possible way.

The year ended very sadly with the unexpected and sudden passing of Hazel Callaghan our secretary of 22 years. Not only did Hazel work tirelessly in this role but she was a staunch supporter of MMCT in every way. Hazel worked at every event and raised over £30,000 in her own right for the charity by being sponsored for various "trials" and through applying for grants herself. Hazel will be sorely missed not only for her work but as a good friend to the charity. Our thoughts are with her family.

Who knows what challenges 2022 will bring. At least we know that financially we are on more solid ground and as the world seems to be in a better place - so too is the charity. We look forward to the next set of challenges and to continuing to provide an amazing service to the children and young adults we support.

SR

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2021

---

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 2021. 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 to assist the charity.

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2021

---

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

**PLAYSCHOOL**

Cobtree Playschool continues to be reflective in its practices, greatly aware of the impact Covid has had on our families and children. It has been noticeable that the children have needed greater support with their communication strategies and confidence in their social interactions and transitions.

We had a staggered intake of children joining us throughout the year, even if it meant we could only support them for a few months before their move onto their reception classes. It meant that for families we could help them through the application process for a educational and health care plans, with all the paperwork and reports needed to ensure that the children leaving our care in the summer would have the right support in place at their new schools.

We continue to be grateful for the continuing support from our team of dedicated volunteers, although lower in numbers than in previous years their loyalty and commitment towards the children is what makes the difference in the provision, care and support we are able to give to our families.

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

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

We opened for the new term again in September 2021, with a few children a couple joining us at the start of the new school year. The impact of specialist nurseries will continue to be a concern for the ongoing sustainability of our playschool, with referrals from therapy teams or portage directed towards them as part of the Kent intervention pathway. We still have many families not knowing of the support we are able to give or awareness of our provision. Marketing and awareness within our local community is key to developed and promote all that we are. As a team we need to continually look at our sustainability and marketing of our service 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, I would especially like to highlight the dedication and commitment of all our staff volunteers and helpers. It continues to be a privilege to work alongside them, recognising their kindness care and support to the children and their families, which continues to embed the ethos of the Playschool., As each year, a thank you never seems to be a big enough word for all that they do. It really goes to show what continuing support Cobtree Playschool and Maidstone Mencap have with the service we are providing for the children and their families in our community.

With fundraising events not being held we w are so very grateful to all for the support given by the donations received, the Scottish Dancing team, have been donating personally to continue to support our playschool, even though they have been unable to dance or attend events. Our Yoga ladies from their sessions on a Monday evening continue to give donations, the Cobtree Trust, as well all the families who have been donating resources .

**JUNIORS**

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

This is a testament to the care, commitment, hard work, enthusiasm and fun had by those attending during summer holiday club or from our playschool. Having the consistency and knowledge from our team of staff across clubs is meaning the family's request for places at juniors is forever increasing..

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2021

---

We have a lovely group of young helpers providing the one to one interactions with the children, the children in our care are excited to come each session knowing or requesting their helpers by name "wanting to be with their friend" which embed the ethos of the offer of our Junior clubs. With Beccie, Tina Jeanette supporting the management of these sessions, the hard work they put in planning and providing the fun experiences and opportunities for each child is truly appreciated.

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**

Flo and Beccie continued to support us for the early part of the year, before their work commitments took them onto a new journey. From September 2021 we had a new management team with Amy and Jeanette, who with their experiences as a parent and teaching at FAW, quickly establishing their personalities into the club. They 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 or Bingo- the young adults have had such fun. You can see the friendships developing with their peers and with our staff, making the sessions a joyfully energetic social experience for all.

It is lovely to engage with them as they share in preparing and eating their supper together. 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**

During the Summer, we did run our holiday club for 4 weeks over August., providing respite for the families of over 60 children and young adults between, 5-18.

With swimming not able to be offered this year, all activities took place in our hall and garden with the day divided to have a planned activity in the afternoon for the children. We themed each week including very messy fun day or bikes rides around the hall area, with a visit from the "bubble lady" proving to be a very memorable day for everyone. We again had a fantastic team, with many familiar faces from previous years, and the day-to-day management from our Youth Juniors and Playschool managers, providing the consistently knowledge and understanding of those entrusted to our care. They all Worked so well together reflecting each day to ensure that the children's days were full of fun, activities, and social interactions.

We were all supported by a team of helpers, who provided the 1:1 care, many of whom were familiar with the children and the families from volunteering with us for our junior club. A huge thank you must go out to all for the commitment, time and hard work given to make our holiday club so successful. Sharing their knowledge of the children, the techniques and strategies needed to help keep them entertained happy and motivated, made the children feel safe and confident to explore all the opportunities and experiences we could provide for them. Photographs taken throughout the summer show the huge smiles reinforcing the fun they had, these books are available for all to see and share with many of the children liking to go through them and see themselves whenever they attend.

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

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED (REGISTERED NUMBER: 02672192)

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2021

---

We continue to have our major financial support from the short break grant from KCC Disabled Commissioning Service in being able to run these three clubs, throughout this year for this we say another thank you, as it goes a long way in sustaining the variety and quality of experiences we provided.

We reapplied and have been successful in receiving the support for the year April 2022/ 2023.

Liane

**BUILDING REPORT**

Works carried out during 2021

- Fuse boards replaced with new to meet current regulations (Feb)
- Fire Alarm System upgraded with extra sounders and new call points to meet L2 standards and maintenance contract in place with Prism Alarms to check 6 monthly (system installed June)
- Sensory room moved to ground floor
- Extractor Fan installed in men's toilet (Nov)
- Water risk assessment carried out (sept)
- Fire Inspection re-visit passed

Things highlighted from water risk assessment children's toilet water not heating and when butler sink not in use the pipework needs to be flushed regularly, water temperature checks should be recorded monthly.

Planned work for 2022

- Maintenance 5-year plan to be put in place
- Garden fencing to be re-painted
- Children's sinks hot water to be repaired
- Butlers sink to be repaired
- New heating/air conditioning system to be installed works planned from (Jan)
- Radiators/boiler to be removed
- Gas hob to be changed for electric for gas to be disconnected
- Redecoration where radiators are removed
- Clear out mezzanine, re-organize storage

Facilities used at Cobtree Hall

- Cleaning services Blue Mountain Management & Sanitary disposal Blue Mountain
- Waste disposal Countryside Recycling

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2021

---

- Lift servicing Southern Counties
- Pest Control A1 pest control
- Fire Alarm Maintenance Prism Alarms
- Fire Protection Fire Protection Services
- Gas Safety Pleidian Inspection Services
- Insurance Arthur J Gallagher
- Telephone BT
- Gas SSE & Electric SSE

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

Tina Adams, Centre Coordinator

#### MONTHLY DRAW

Our Monthly Draw continues to be well supported both by our current members and by those who have moved away, or for various reasons are no longer members. We are grateful to everyone for their continued support. Given below is the list of the winners for 2021.

January - Mrs L Sorrentino  
February - Mrs L Sorrentino  
March - Graham Tillman  
April - Mrs Gill Watkins  
May - Mr W Simons  
June - Eve White  
July- Edward Raikes  
August - Mrs A West  
September- Lee Taggart  
October - Mrs H Thorndycroft  
November - Mrs L Sorrentino  
December - Penny & Richard Evans

#### FINANCIAL REVIEW

##### Principal funding sources

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

#### GRANTS

Grants received 2021 and how they have been used.

KCC Clubs Grants	£50,162
Maidstone Covid Rate grant	£13,663
Lottery Covid-19 Grant	£43,200
Total General funds	£84,705



REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2021

---

**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.

**REVIEW 2021**

Opening balance, 1st January: £145,779.38  
Closing balance, 31st December: £164,195.55  
Charity balance increased by £18,416.17

This was a combination of surplus income, plus an overall increase in the ring-fenced funds:  
+ £16,684.76 £116,264.83 (actual income) - £99,580.07 (actual expenditure)  
- £1,728.01 Maidstone Mencap ring-fenced funds  
+ £3,459.42 Cobtree Playschool ring-fenced funds  
= £18,416.17

**INCOME**

Clubs generated a surplus of £19.9k, which was due to support (£6.8k) from Maidstone Borough Council, plus better than expected revenue (we feared lockdowns might continue for longer than they did).  
Fundraising generated a surplus of £14.9k, with notable support from Maidstone Borough Council (£10.1k).

**EXPENDITURE**

Overall, the charity slightly overspent against forecast budget by £860. There were slight overspends on Administration (£293), Clubs (£401), and Facilities (£3.5k: repairs to stonework because incorrect cement, rather than lime, mortar was used by a previous contractor, but we are seeking to recoup those costs). These overspends were mainly offset by underspends across the other divisions.

The charity signed a 3-year electricity contract with BG Lite in May 2021. Despite the fact it was considered a significant price increase (27%), the advice was that prices were expected to continue rising throughout the year, which they did. The events that unfolded in Ukraine seven months later exacerbated the situation, adding to the cost-of-living crisis. The charity's energy requirements are now 100% electricity-based, after replacing its gas boiler and central heating system with a more-efficient heating and cooling air-con system. As such, the charity is on what can be considered a very cheap electricity rate until the summer of 2024.

**RING-FENCED FUNDS**

**Mencap Ring-Fenced**

Overall funds decreased by £1,728.01 from £48,983.08 to £47,255.07  
Short Breaks - Junior Gateway (Jan - Mar 2022) £2,839.75  
Short Breaks - Youth Club (Jan - Mar 2022) £2,740.25  
National Lottery Grant (2022 portion £4,440.75  
Think BIG £34,700  
Air Con £1,376.50

**Playschool Ring-Fenced**

Increased by £3,459.42 from £10,710.57 to £14,169.99  
DAF £1,376.50  
SENIF £5,641.79  
COMF £1,009.25

**FINANCIAL REVIEW**

I would like to thank Tina, Liane, Mark, Sue and Lesley for assisting me in managing the accounts from afar. Thank you to Teresa who leaves the charity in excellent financial health having successfully secured a 5-year National Lottery Grant Fund totalling £216k (an average of £43.2k/yr). And a big welcome to Sarah, who replaces Teresa and also brings a wealth of charity sector experience and knowledge with her.

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2021

---

**FINANCIAL REVIEW**

As always, the staff and volunteers were the smiling faces, warm hugs and solid backbone of our charity. Their knowledge, dedication, reliability and hard work ensured that the charity continued to be the happy and safe place our children love to spend time with their friends and carers. Whilst the finances are important, they are only important in so far as they allow Cobtree Hall to continue to be a vital part of our community. Thank you to all of you for the work you do.

Although we ended 2021 in a good financial position, this was overshadowed by the sad news of our dearly beloved Hazel, secretary for over twenty years, being taken from us so suddenly in December.

I wish to acknowledge the incredible support I received from Hazel not just in 2021 but every year since I became Treasurer. Hazel's knowledge and ability were matched equally by her patience and kindness. I will endeavour to do her legacy proud as I do my best to support our new secretary (and Hazel's dear friend since school), Lynn. Thank you, Hazel. Rest in peace.

James Burrows, 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.

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED (REGISTERED NUMBER: 02672192)

REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2021

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
02672192 (England and Wales)

**Registered Charity number**  
1009677

**Registered office**  
Cobtree Hall  
Willington Street  
Maidstone  
Kent  
ME15 8EB

**Trustees**  
Mark Smith  
Lesley Rowbotham  
Susan Jane Roughley  
Sally Collett  
Lynn Jacqueline Snedden  
Mary Louise Rimmer  
Guy Alexander Roughley

**REFERENCE AND ADMINISTRATIVE DETAILS**

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

**President**  
Mrs Helen Grant MP

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

**MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED (REGISTERED NUMBER: 02672192)**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 December 2021**

---

**PUBLIC BENEFIT**

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

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

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

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

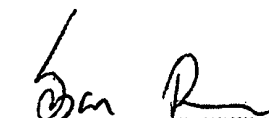
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**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 4.10.22 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 2021 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 2021 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 objective 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 included:

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

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

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

---

**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.

*Nick Hume*

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

Date: *28/10/22*

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2021

		Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		47,185	12,211	59,396	72,468
<b>Charitable activities</b>					
Local Authority		4,160	2,740	6,900	38,752
Trusts and Foundations		80,545	19,580	100,125	64,752
Other trading activities	2	2,772	-	2,772	5,649
Investment income	3	3	-	3	3
Other income	5	122	-	122	4,721
<b>Total</b>		<u>134,787</u>	<u>34,531</u>	<u>169,318</u>	<u>186,345</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	491	-	491	645
<b>Charitable activities</b>	7				
Playschool		78,097	-	78,097	81,909
Trusts and Foundations		438	-	438	-
Youth Club		5,911	3,736	9,647	9,159
Junior Gateway		14,129	-	14,129	13,111
Holiday Club		10,082	20,853	30,935	21,135
Senior Gateway		-	-	-	4,483
Ring Fenced		-	-	-	180
Other		9,670	96	9,766	4,762
<b>Total</b>		<u>118,818</u>	<u>24,685</u>	<u>143,503</u>	<u>135,384</u>
<b>NET INCOME</b>		15,969	9,846	25,815	50,961
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		179,039	30,622	209,661	158,700
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>195,008</u>	<u>40,468</u>	<u>235,476</u>	<u>209,661</u>

The notes form part of these financial statements



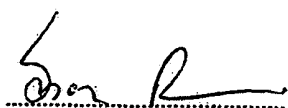
**MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED (REGISTERED NUMBER: 02672192)**

**BALANCE SHEET  
31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	71,832	1,171	73,003	66,378
<b>CURRENT ASSETS</b>					
Debtors	13	-	-	-	428
Cash at bank and in hand		<u>121,322</u>	<u>42,951</u>	<u>164,273</u>	<u>145,855</u>
		121,322	42,951	164,273	146,283
<b>CREDITORS</b>					
Amounts falling due within one year	14	1,854	(3,654)	(1,800)	(3,000)
<b>NET CURRENT ASSETS</b>		<u>123,176</u>	<u>39,297</u>	<u>162,473</u>	<u>143,283</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>195,008</u>	<u>40,468</u>	<u>235,476</u>	<u>209,661</u>
<b>NET ASSETS</b>		<u>195,008</u>	<u>40,468</u>	<u>235,476</u>	<u>209,661</u>
<b>FUNDS</b>	15				
Unrestricted funds:					
General fund				96,171	77,037
Jr Gateway				22,720	13,182
Fixed asset replacement fund				48,410	48,410
Contingency Fund				50,000	50,000
Playschool				<u>(22,293)</u>	<u>(9,590)</u>
				<u>195,008</u>	<u>179,039</u>
Restricted funds				<u>40,468</u>	<u>30,622</u>
<b>TOTAL FUNDS</b>				<u>235,476</u>	<u>209,661</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 14.10.22 and were signed on its behalf by:



Susan Jane Roughley - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

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

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

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

### **Tangible fixed assets**

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

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

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2021

**2. OTHER TRADING ACTIVITIES**

	31.12.21	31.12.20
	£	£
Fundraising events	741	759
Rent from clubs	<u>2,031</u>	<u>4,890</u>
	<u>2,772</u>	<u>5,649</u>

**3. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>3</u>	<u>3</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.12.21	31.12.20
		£	£
Grants	Local Authority	6,900	38,752
Grants	Trusts and Foundations	<u>100,125</u>	<u>64,752</u>
		<u>107,025</u>	<u>103,504</u>

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

	31.12.21	31.12.20
	£	£
Kent County Council	50,162	51,383
Big Lottery / National Lottery	43,200	26,922
Maidstone Borough Council	13,663	16,432
The David Solomons Charitable Trust	-	1,000
The Cornwallis East Kent Freemasons' Charity	-	1,000
The Linda Hogan Community Fund	-	455
The True Colours Trust Grant	<u>-</u>	<u>6,312</u>
	<u>107,025</u>	<u>103,504</u>

**5. OTHER INCOME**

	31.12.21	31.12.20
	£	£
Government Grants	<u>122</u>	<u>4,721</u>

Other Income consists of Government Grants received under the Job Retention Scheme.

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2021

**6. RAISING FUNDS**

**Other trading activities**

	31.12.21	31.12.20
	£	£
Fundraising activities	<u>491</u>	<u>645</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Playschool	76,314	1,783	78,097
Trusts and Foundations	438	-	438
Youth Club	9,451	196	9,647
Junior Gateway	13,579	550	14,129
Holiday Club	<u>30,146</u>	<u>789</u>	<u>30,935</u>
	<u>129,928</u>	<u>3,318</u>	<u>133,246</u>

**8. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Playschool	440	83	1,260	1,783
Youth Club	44	8	144	196
Junior Gateway	339	13	198	550
Holiday Club	<u>577</u>	<u>14</u>	<u>198</u>	<u>789</u>
	<u>1,400</u>	<u>118</u>	<u>1,800</u>	<u>3,318</u>

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2021

---

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

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

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	<u>21,304</u>	<u>26,631</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**11. STAFF COSTS**

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

	31.12.21	31.12.20
Staff	<u>3</u>	<u>3</u>

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

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

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2021

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2021	39,420	249,685	29,596	318,701
Additions	-	27,530	399	27,929
At 31 December 2021	39,420	277,215	29,995	346,630
<b>DEPRECIATION</b>				
At 1 January 2021	-	232,143	20,180	252,323
Charge for year	-	19,865	1,439	21,304
At 31 December 2021	-	252,008	21,619	273,627
<b>NET BOOK VALUE</b>				
At 31 December 2021	39,420	25,207	8,376	73,003
At 31 December 2020	39,420	17,542	9,416	66,378

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

	31.12.21 £	31.12.20 £
Other debtors	-	428

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

	31.12.21 £	31.12.20 £
Accruals and deferred income	1,800	3,000

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2021

15. MOVEMENT IN FUNDS

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	45,329	46,205	(14,497)	77,037
Jr Gateway	878	6,724	5,580	13,182
Fixed asset replacement fund	48,410	-	-	48,410
Contingency Fund	50,000	-	-	50,000
Playschool	(9,521)	(8,986)	8,917	(9,590)
	135,096	43,943	-	179,039
<b>Restricted funds</b>				
The Maintenance Fund	2,250	-	-	2,250
Holiday Club - restricted funding	1,981	486	-	2,467
Youth Club - restricted funding	5,873	6,532	-	12,405
The Clothworkers Grant				
	13,500	-	-	13,500
	23,604	7,018	-	30,622
<b>TOTAL FUNDS</b>	<u>158,700</u>	<u>50,961</u>	<u>-</u>	<u>209,661</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	103,358	(57,153)	46,205
Jr Gateway	14,567	(7,843)	6,724
Playschool	40,298	(49,284)	(8,986)
	158,223	(114,280)	43,943
<b>Restricted funds</b>			
Holiday Club - restricted funding	16,331	(15,845)	486
Youth Club - restricted funding	11,791	(5,259)	6,532
	28,122	(21,104)	7,018
<b>TOTAL FUNDS</b>	<u>186,345</u>	<u>(135,384)</u>	<u>50,961</u>



MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 December 2021

**15. MOVEMENT IN FUNDS - continued**

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	45,329	65,339	(14,497)	96,171
Jr Gateway	878	16,262	5,580	22,720
Fixed asset replacement fund	48,410	-	-	48,410
Contingency Fund	50,000	-	-	50,000
Playschool	<u>(9,521)</u>	<u>(21,689)</u>	<u>8,917</u>	<u>(22,293)</u>
	135,096	59,912	-	195,008
<b>Restricted funds</b>				
The Maintenance Fund	2,250	-	-	2,250
Holiday Club - restricted funding	1,981	868	-	2,849
Youth Club - restricted funding	5,873	15,996	-	21,869
The Clothworkers Grant				
	<u>13,500</u>	<u>-</u>	<u>-</u>	<u>13,500</u>
	<u>23,604</u>	<u>16,864</u>	<u>-</u>	<u>40,468</u>
<b>TOTAL FUNDS</b>	<u>158,700</u>	<u>76,776</u>	<u>-</u>	<u>235,476</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	206,162	(140,823)	65,339
Jr Gateway	29,046	(12,784)	16,262
Playschool	<u>57,802</u>	<u>(79,491)</u>	<u>(21,689)</u>
	293,010	(233,098)	59,912
<b>Restricted funds</b>			
Holiday Club - restricted funding	37,662	(36,794)	868
Youth Club - restricted funding	<u>24,991</u>	<u>(8,995)</u>	<u>15,996</u>
	<u>62,653</u>	<u>(45,789)</u>	<u>16,864</u>
<b>TOTAL FUNDS</b>	<u>355,663</u>	<u>(278,887)</u>	<u>76,776</u>

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

**Fixed asset replacement Fund**

**15. MOVEMENT IN FUNDS - continued**

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.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

MAIDSTONE MENCAP CHARITABLE TRUST  
LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	30,352	43,749
Gift aid	-	428
Subscriptions	530	520
Holiday Club	6,972	4,516
Playschool	16,004	19,216
Junior Gateway	3,300	3,210
Youth Club	<u>2,238</u>	<u>829</u>
	59,396	72,468
<b>Other trading activities</b>		
Fundraising events	741	759
Rent from clubs	<u>2,031</u>	<u>4,890</u>
	2,772	5,649
<b>Investment income</b>		
Deposit account interest	3	3
<b>Charitable activities</b>		
Grants	107,025	103,504
<b>Other income</b>		
Government Grants	<u>122</u>	<u>4,721</u>
<b>Total incoming resources</b>	169,318	186,345
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising activities	491	645
<b>Charitable activities</b>		
Wages	78,246	79,459
Insurance	2,671	2,589
Light and heat	4,309	3,674
Telephone	821	1,028
Postage and stationery	1,915	1,524
Repairs and renewals	17,308	12,394
Holiday club expenditure	1,581	556
Carried forward	<u>106,851</u>	<u>101,224</u>

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 2021

	31.12.21 £	31.12.20 £
<b>Charitable activities</b>		
Brought forward	106,851	101,224
Youth Club expenditure	288	227
Playschool expenditure	961	733
Staff Training	526	339
Depreciation of tangible fixed assets	<u>21,302</u>	<u>26,630</u>
	129,928	129,153
<b>Other</b>		
General Expenditure	6,286	1,867
Audit	<u>3,480</u>	<u>2,895</u>
	9,766	4,762
<b>Support costs</b>		
<b>Management</b>		
Advertising	466	104
Sundries	<u>934</u>	<u>607</u>
	1,400	711
<b>Finance</b>		
Bank charges	118	113
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,800</u>	<u>-</u>
Total resources expended	<u>143,503</u>	<u>135,384</u>
<b>Net income</b>	<u><u>25,815</u></u>	<u><u>50,961</u></u>

This page does not form part of the statutory financial statements