

Registration number 4378206

DGSM yourChoice
(Formerly Dartford Gravesham & Swanley Mencap Limited)
Company Limited by Guarantee

Abbreviated accounts

for the year ended 31 March 2009

**Independent auditors' report to DGSM yourChoice, Company
Limited by Guarantee, under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of DGSM yourChoice for the year ended 31 March 2009 prepared under Section 226 of the Companies Act

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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 company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors


The trustees, (who are directors of Gravesend Mencap Services Limited for the purposes of company law), are responsible for preparing abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985 in respect of the year ended 31 March 2009, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.


King & Taylor
Chartered Accountants and
Registered auditors

1st Oct 2009

**10-12 Wrotham Road
Gravesend
Kent**

DA11 0PE

**DGSM yourChoice
Company Limited by Guarantee**

**Abbreviated Balance Sheet
as at 31 March 2009**

		2009		2008	
Notes	£	£	£	£	
Fixed assets					
Tangible assets	2	1,163,726		1,185,575	
Current assets					
Debtors		57,698		160,883	
Cash at bank and in hand		355,294		374,798	
		<u>412,992</u>		<u>535,681</u>	
Creditors: amounts falling due within one year		<u>(58,932)</u>		<u>(57,809)</u>	
Net current assets		<u>354,060</u>		<u>477,872</u>	
Total assets less current liabilities		1,517,786		1,663,447	
Creditors: amounts falling due after more than one year	3	<u>(209,407)</u>		<u>(214,265)</u>	
Net assets		<u>1,308,379</u>		<u>1,449,182</u>	
Reserves					
Restricted reserves		278,250		285,253	
Unrestricted reserves - General reserves		995,129		1,163,929	
Unrestricted reserves - Designated reserves 12		35,000		-	
Members' funds		<u>1,308,379</u>		<u>1,449,182</u>	


The abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies).

The abbreviated accounts were approved by the Board on ^{28th Sept 2009} and signed on its behalf by

**R Blair
Trustee**



**K White
Trustee**

^{28th Sept 2009}


The notes on pages 3 to 5 form an integral part of these financial statements.

DGSM yourChoice
Company Limited by Guarantee

Notes to the abbreviated financial statements
for the year ended 31 March 2009

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007) and the Charities Statement of Recommended Practice (SORP) published in 2005 and applicable accounting standards.

The company has availed itself of paragraph 3 (3) of schedule 4 of the Companies Act and adapted the Companies Act formats to reflect the special nature of the charity's activities.

1.2. Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. All grants and voluntary income are accounted for gross when receivable as long as they are capable of financial measurement.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot directly be attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating the information in support of the charities activities. Support costs are those incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.3. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are those used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**DGSM yourChoice
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**Notes to the abbreviated financial statements
for the year ended 31 March 2009**

..... continued

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight line over fifty years
Leasehold properties	-	Straight line over the life of the lease
Fixtures, fittings and equipment	-	25% straight line basis
Motor vehicles	-	25% straight line basis
Computer Equipment	-	25% straight line basis
Equipment	-	25% straight line basis

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year.

2. Fixed assets	Tangible fixed assets £
Cost	
At 1 April 2008	1,302,947
Additions	20,014
Disposals	(1,799)
At 31 March 2009	<u>1,321,162</u>
Depreciation	
At 1 April 2008	117,372
On disposals	(450)
Charge for year	40,514
At 31 March 2009	<u>157,436</u>
Net book values	
At 31 March 2009	<u>1,163,726</u>
At 31 March 2008	<u><u>1,185,575</u></u>

**DGSM yourChoice
Company Limited by Guarantee**

**Notes to the abbreviated financial statements
for the year ended 31 March 2009**

..... continued

3. Creditors: amounts falling due after more than one year	2009	2008
	£	£
Creditors include the following:		
Instalments repayable after more than five years	183,906	188,764
Secured creditors	<u>214,907</u>	<u>219,765</u>

- 4. Company limited by guarantee**
Every member promises, if the Company is dissolved, whilst he, she or it remains a member or within twelve months afterwards, to pay up to £1 towards the costs of dissolution including liabilities incurred by the Company while the contributor was a member.