

MID DORSET MENCAP

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

E d w a r d s & K e e p i n g

Chartered Accountants

MID DORSET MENCAP

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MID DORSET MENCAP

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Mervyn Harris Gill Joslin Kaye Kerridge Tim Malins Valerie Morton Lorraine Tillbrook
Charity Registration Number	1142124
Principal Office	33 Trinity Street Dorchester Dorset DT1 1TT
Independent Examiner	Edwards and Keeping Unity Chambers 34 High East Street Dorchester Dorset DT1 1TT

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

(a) To promote the care, treatment and education of adults with a learning disability and those with special needs and secure provision of their needs.

(b) To support people who live in Mid Dorset with a grant. This could be financially to support travel costs or educational / training costs or materially such as clothing and personal needs.

(c) To promote other local groups who support people with a learning disability and share information regarding their cause.

(d) To communicate to members via regular newsletter reporting what activity Mid Dorset Mencap has undertaken.

(e) To join or affiliate to such bodies as appropriate as determined by a majority of the members;

(f) To do all such things as are necessary to the attainment of the foregoing objects.

Public benefit

The activities undertaken by the charity to further public benefit, in line with the above objects and aims, include the operation of a charity shop and cafe providing an environment for people with learning disabilities to develop valuable skills, and the making of targeted grants to individuals and organisations to support the needs of beneficiaries.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

The group's main aim is to raise funds by holding fund raising events and applying for grants. So the funds raised would be used to support those in most need a fund-raising procedure was introduced.

From the launch date the group continued to raise funds by holding various events. This enabled the group to support various people with grants, a snapshot of grants are:

- Support a not-for-profit café in Poundbury, Dorchester, which is run by people with learning disabilities.
- Purchase a special bed for a needy family.
- Help furnish a flat for a young lady to live independently.
- Fund educational, sporting and other opportunities for residents of a residential home for adults with learning disabilities.
- Fund an educational trip to Normandy for young people with special needs.
- Fund for a Bike purchase.
- Fund for TV equipment.
- Dorchester Arts.

MID DORSET MENCAP

TRUSTEES' REPORT

Use of volunteers

The number of volunteers used in the year were:

Retail - 10

Coffee shop - 2.

Monthly management meeting with the shop managers, chair and vice chair are held under the heading of "Progress Meetings".

Each month a trustees' meeting is held with invites to any other member of the "Team" who wish to attend, in each case minutes or a note for the record is taken.

Each member of trustees, staff or volunteers is required to obtain DBS checks.

A file of all procedures are filed in the main shop office these include "Safeguarding" and other mandatory data that need to be filed. The documents are reviewed annually.

The procedures are part of the staff induction process.

Achievements and performance

Achievements

Since the formation of Mid Dorset Mencap Group in 2009 we are proud of what has been achieved:

- We started with a group of people who were passionate to support the most vulnerable in society.
- The group was unknown in the area's we support; we are now a well-established local charity that has been well supported by local people.
- We are proud to be able to support those in need by being proactive in making grants etc.
- To go from having the meetings in pubs etc to having our own charity shop in High East Street, to the present location in Trinity Street has been achieved through a small group of people who gave their time and effort to make Mid Dorset Mencap Group to be proud of.
- The group was recognised and affiliated to National Mencap within six months of being formed.
- The group was officially made had registered charity status granted within the first eight months of being formed.

Impact

When the group was formed in 2009 the main aim was to provide financial help to those most in need, this was achieved through fund raising events, and after a short time it was evident that there was a need to explore other ways of providing assistance. In 2014 the trustees started to investigate if it was feasible to open a charity shop, giving those we support the opportunity to learn basic retail skills. A small shop was found in High East Street, Dorchester, and this was opened in September 2014. A small group of people we support used to attend on three days a week and, in addition, a group from a care provider used to attend on one day a week and would open the shop under the supervision of their carers.

The comments from those who attended are:

1. A Client who works at the shop, said: "I and other volunteers in the shop work so hard to keep it nice and bring money to support others.

"I have made good friends since beginning there and my confidence has grown.

"I used to not leave the house and because of Mencap shop I now feel part of a team and valued."

2. "I like coming to the shop it makes me happy, I like to talk to the people who come in. Selina says I work hard and am always smiling"

TRUSTEES' REPORT

3. "I like coming to the shop and working serving customers, I am getting really good at using the till and am in charge in the shop area on a Tuesday. I like talking to people who come in, some come in a lot and sometimes I see them in town and they say hello and talk to me"

4. A gentleman in his late twenties who is autistic. He has recently moved out of a residential home into a shared supported living flat and is finding the change in lifestyle a challenge. He already does some voluntary work once a week at a local Church Coffee Morning and in a Charity Shop (alternate weeks), he also attends a drama group each Monday morning and is part of a small Day Centre group on a Wednesday. When he lived in the residential home he regularly assisted in the offices (he saw himself as my assistant in the office and we worked very well together) and he also assisted in the commercial kitchen there, he seems to be missing this sort of work as he likes to be around other people and feel helpful and needed. He does not like being in his flat for long periods of time as he needs to be stimulated and involved in things, lack of stimulation and useful things to do has been causing him to find it hard to cope and he is displaying increasing periods of challenging behavior.

He has very little verbal communication

He has improved 100% with his communication skills since attending the shop facility.

He has the title of Deputy Shop Manager he is a very willing part of the team and gets a great deal of satisfaction from attending the shop.

Due to the Covid-19 pandemic the High East Street had to close in November 2020.

Financial review

The incoming resources for the year amounted to £82,278 of which £21,859 represented restricted funds.

The outgoing expenditure amounted to £68,293 of which £2,361 was in respect of restricted projects.

There was an overall surplus of £13,985 for the year.

The total reserves on 31 March 2023 were £40,298 of which £15,819 represented restricted funds.

The results are summarised on page 9 and shown in more detail on pages 13 - 15 and 19 - 21.

The charity held cash resources of £41,498 as at 31 March 2023.

The Trustees consider that these reserves are sufficient to meet the Charity's requirements for the next financial year.

Policy on reserves

The group has reserves to cover one year's financial commitments.

MID DORSET MENCAP

TRUSTEES' REPORT

Plans for future periods

Aims and key objectives for future periods

Over the next year we will deliver ASDAN courses to the people we support. The courses will give training opportunities in "Retail Sales and Coffee Shop Procedures".

The group's future plans are to expand the services we want to deliver to the people we support. If funding can be achieved this will include:

- To upgrade the external area of the premises to include a seating/relaxing area.
- To install an area to store and sort stock for resale.
- To upgrade the first floor (To include a lift) into a training room and meeting space.
- To install a disabled toilet facility in the first floor.
- To install a small kitchen in the first floor.
- To upgrade the outside area at the rear of the premises.

To continue to make the present facility a safe place for people with any disability to meet informally to socialise and avoid isolation.

To become a location to "Signpost" people who want advice etc, to engage with other organisations to make use of the first floor facilities (when the refurbishment is completed).

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mervyn Harris
	Gill Joslin (appointed 21 June 2022)
	Kaye Kerridge (appointed 21 June 2022)
	Tim Malins
	Valerie Morton
	Lorraine Tillbrook (appointed 21 June 2022)

Structure, governance and management

Nature of governing document

The charity is constituted as an unincorporated association. It is governed by its Constitution.

Recruitment and appointment of trustees

Trustees are required to put themselves forward for nomination at the AGM held each October. The trustees are nominated and voted at the AGM and confirmed by the Chair and Vice Chair. The trustees are nominated and selected each year.

MID DORSET MENCAP

TRUSTEES' REPORT

Organisational structure

Mid Dorset Mencap is affiliated to National Mencap and will engage with other like for like charities.

The annual report was approved by the trustees of the charity on 10 October 2023 and signed on its behalf by:

Mervyn Harris
Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 10 October 2023 and signed on its behalf by:

Mervyn Harris
Trustee

MID DORSET MENCAP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MID DORSET MENCAP

I report to the trustees on my examination of the accounts of Mid Dorset Mencap for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Mid Dorset Mencap you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Mid Dorset Mencap's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Mid Dorset Mencap as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Howard Jones BSc (Hons) FCCA
Association of Chartered Certified Accountants

Unity Chambers
34 High East Street
Dorchester
Dorset
DT1 1TT

10 October 2023

MID DORSET MENCAP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	850	21,859	22,709	43,324
Charitable activities	3	58,859	-	58,859	26,079
Other trading activities	4	706	-	706	878
Investment income	5	4	-	4	-
Total income		<u>60,419</u>	<u>21,859</u>	<u>82,278</u>	<u>70,281</u>
Expenditure on:					
Charitable activities	6	<u>(65,932)</u>	<u>(2,361)</u>	<u>(68,293)</u>	<u>(64,058)</u>
Total expenditure		<u>(65,932)</u>	<u>(2,361)</u>	<u>(68,293)</u>	<u>(64,058)</u>
Net (expenditure)/income		<u>(5,513)</u>	<u>19,498</u>	<u>13,985</u>	<u>6,223</u>
Net movement in funds		(5,513)	19,498	13,985	6,223
Reconciliation of funds					
Total funds brought forward		<u>29,992</u>	<u>(3,679)</u>	<u>26,313</u>	<u>20,090</u>
Total funds carried forward	13	<u><u>24,479</u></u>	<u><u>15,819</u></u>	<u><u>40,298</u></u>	<u><u>26,313</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 13.

MID DORSET MENCAP

(REGISTRATION NUMBER: 1142124)
BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Current assets			
Stocks	10	600	600
Cash at bank and in hand	11	<u>41,498</u>	<u>25,713</u>
		42,098	26,313
Creditors: Amounts falling due within one year	12	<u>(1,800)</u>	<u>-</u>
Net assets		<u>40,298</u>	<u>26,313</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		15,819	(3,679)
Unrestricted income funds			
Unrestricted funds		<u>24,479</u>	<u>29,992</u>
Total funds	13	<u>40,298</u>	<u>26,313</u>

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 10 October 2023 and signed on their behalf by:

Mervyn Harris
Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Basis of preparation

Mid Dorset Mencap meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity have not included a cash flow statement in these financial statements under the exemption provided in Bulletin 1 published on 2 February 2016.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Gifts in kind

The charity receives donated goods for resale. It would be impractical to recognise the fair value of these donated goods on receipt. In accordance with paragraph 6.29 of the Charities SORP (FRS102), the value to the charity of the donated goods is therefore recognised as income when sold.

Donated services and facilities

The contribution of unpaid general volunteers is not included as income of the charity in accordance with paragraph 6.18 of the Charities SORP (FRS 102).

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Interest received on bank deposits is recognised when it is credited to the bank account.

Charitable activities

Revenue received from the operation of the charity shop and cafe comprises the fair value of the consideration received or receivable for the sale of goods and services. This revenue is shown net of value added tax, returns, rebates and discounts.

The charity recognises revenue when the amount of revenue can be reliably measured, and it is probable that future economic benefits will flow to the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the performance model, as disclosed above.

During the year, the charity received restricted grant funding totalling £16,859 from The National Lottery Community Fund.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	350	-	350	134
Grants, including capital grants;				
Government grants	500	16,859	17,359	43,190
Grants from other charities	-	5,000	5,000	-
	<u>850</u>	<u>21,859</u>	<u>22,709</u>	<u>43,324</u>

Of the income generated from donations and legacies in the prior year, £20,762 related to restricted funds and £22,562 related to unrestricted funds.

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Operation of charity shop and cafe	<u>58,859</u>	<u>58,859</u>	<u>26,079</u>

All income from charitable activities received in the prior year related to unrestricted funds.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Fundraising	606	606	846
Membership subscriptions	100	100	32
	<u>706</u>	<u>706</u>	<u>878</u>

All income from other trading activities received in the prior year related to unrestricted funds.

5 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>4</u>	<u>4</u>

All income from investments received in the prior year related to unrestricted funds.

6 Expenditure on charitable activities

Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Operation of charity shop and cafe	62,148	1,959	64,107	59,762
Grant funding of activities	870	-	870	400
Governance costs	<u>2,914</u>	<u>402</u>	<u>3,316</u>	<u>3,896</u>
	<u>65,932</u>	<u>2,361</u>	<u>68,293</u>	<u>64,058</u>

Of the expenditure on charitable activities incurred in the prior year, £25,287 related to restricted funds and £38,771 related to unrestricted funds.

MID DORSET MENCAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees				
Examination of the financial statements	1,200	-	1,200	-
Other fees paid to examiners	600	-	600	-
Other governance costs	1,114	402	1,516	3,896
	<u>2,914</u>	<u>402</u>	<u>3,316</u>	<u>3,896</u>

All governance costs incurred in the prior year related to unrestricted funds.

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Independent examiner's remuneration

	2023 £
Examination of the financial statements	<u>1,200</u>
Other fees to examiners	
All other services	<u>600</u>

10 Stock

	2023 £	2022 £
Stocks	<u>600</u>	<u>600</u>

11 Cash and cash equivalents

MID DORSET MENCAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash on hand	238	238
Cash at bank	41,260	25,475
	<u>41,498</u>	<u>25,713</u>

MID DORSET MENCAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

12 Creditors: amounts falling due within one year

	2023 £
Accruals	1,800

13 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General Fund	29,992	60,419	(65,932)	24,479
Restricted funds				
Garden project	846	-	(27)	819
ASDAN trainer	-	15,000	-	15,000
Shop refurbishment	(4,525)	6,859	(2,334)	-
	(3,679)	21,859	(2,361)	15,819
Total funds	26,313	82,278	(68,293)	40,298
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General Fund	20,090	48,673	(38,771)	29,992
Restricted funds				
Garden project	-	846	-	846
Shop refurbishment	-	20,762	(25,287)	(4,525)
	-	21,608	(25,287)	(3,679)
Total funds	20,090	70,281	(64,058)	26,313

The specific purposes for which the funds are to be applied are as follows:

The "Garden project" restricted fund relates to fundraising income generated for the purposes of renovating the garden area of the charity's leased premises, which is operated as a charity shop and cafe.

The "ASDAN trainer" restricted fund relates to grant income received towards the employment and training costs of an Award Scheme Development and Accreditation Network (ASDAN) trainer.

The "Shop refurbishment" restricted fund relates to grant income received towards the refurbishment of the charity's leased premises, which is operated as a charity shop and cafe.

MID DORSET MENCAP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Current assets	26,279	15,819	42,098
Current liabilities	<u>(1,800)</u>	<u>-</u>	<u>(1,800)</u>
Total net assets	<u>24,479</u>	<u>15,819</u>	<u>40,298</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Current assets	<u>29,992</u>	<u>(3,679)</u>	<u>26,313</u>

15 Related party transactions

There were no related party transactions in the year.

MID DORSET MENCAP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	22,709	43,324
Charitable activities (analysed below)	58,859	26,079
Other trading activities (analysed below)	706	878
Investment income (analysed below)	4	-
	<hr/>	<hr/>
Total income	82,278	70,281
Expenditure on:		
Charitable activities (analysed below)	(68,293)	(64,058)
	<hr/>	<hr/>
Total expenditure	(68,293)	(64,058)
	<hr/>	<hr/>
Net income	13,985	6,223
	<hr/>	<hr/>
Net movement in funds	13,985	6,223
Reconciliation of funds		
Total funds brought forward	26,313	20,090
	<hr/>	<hr/>
Total funds carried forward	40,298	26,313
	<hr/>	<hr/>

MID DORSET MENCAP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Appeals and donations	350	134
UK Government grants	500	22,428
UK Government grants	10,000	-
UK Government grants	6,859	20,762
Grants - other agencies	5,000	-
	<u>22,709</u>	<u>43,324</u>
<i>Charitable activities</i>		
Shop sales	33,219	14,248
Cafe sales	24,860	10,409
Rags/recycling	380	152
Refunds	-	1,270
eBay sales	262	-
Other income	138	-
	<u>58,859</u>	<u>26,079</u>
<i>Other trading activities</i>		
Membership	100	32
Fundraising	606	-
Fundraising	-	846
	<u>706</u>	<u>878</u>
<i>Investment income</i>		
Interest on cash deposits	4	-
	<u>4</u>	<u>-</u>
<i>Charitable activities</i>		
Cafe purchases	(7,128)	(15,149)
Wages and salaries - shop	(14,490)	(12,722)
Wages and salaries - cafe	(17,785)	(3,644)
Staff training	(1,074)	(315)
Rent	(10,083)	(7,334)
Rates	(1,293)	(583)
Water rates	(285)	(174)
Light, heat and power	(3,765)	(2,538)
Insurance	(460)	(830)
Repairs and maintenance	(1,382)	10,994
Repairs and maintenance	(27)	-
Repairs and maintenance	(799)	(25,287)
Waste removal	(594)	(1,805)
Waste removal	(52)	-
Refurbishment costs	(2,023)	-

This page does not form part of the statutory financial statements.

MID DORSET MENCAP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Total 2023 £	Total 2022 £
Refurbishment costs	(933)	-
Grants payable	(870)	(400)
Volunteer expenses	(111)	-
Dorchester BID Levy	(252)	-
Sundry expenses	(447)	-
Sundry expenses	(148)	-
Events	-	(121)
Card processing fees	(976)	(254)
Telephone and fax	(512)	(1,846)
Setting up costs	-	(1,842)
Printing, postage and stationery	(602)	(208)
Printing, postage and stationery	(402)	-
Accountancy fees	(600)	-
Independent examiner's fee	(1,200)	-
	<u>(68,293)</u>	<u>(64,058)</u>