

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
MID DORSET MENCAP**

Mackenzies Accountants Limited  
Chartered Accountants  
1 Langley Court  
Pyle Street  
Newport  
Isle of Wight  
PO30 1LA

**MID DORSET MENCAP**

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FOR THE YEAR ENDED 31 MARCH 2024**

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# MID DORSET MENCAP

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The charity's objectives are to champion the rights and needs of individuals with learning disabilities, promote their care, treatment, and education, and foster an inclusive environment for beneficiaries, volunteers, and the local community.

Key activities during the year included:

- Operation of the charity shop and cafe, providing an inclusive workspace and raising essential funds.
- Delivery of training programmes, including ASDAN qualifications, to empower individuals with skills and confidence.
- Community engagement events to raise awareness and foster inclusivity.

### FINANCIAL REVIEW

#### Financial position

For the year ending 31 March 2024, the charity reported total income of £93,557 (£82,277 in 2023) and expenditure of £105,931 (£68,293 in 2023), resulting in a net deficit of £12,374. Total funds carried forward were £27,924 (£40,298 in 2023).

The reduced net income is attributed to higher-than-anticipated project costs and rising operating expenses. To address these challenges, the newly appointed executive board is implementing cost-saving measures to ensure long-term sustainability.

#### Reserves policy

The trustees aim to maintain unrestricted reserves equivalent to three months of operating costs, ensuring financial stability and sustainability. As of year-end, unrestricted reserves stood at £22,813.

### FUTURE PLANS

The trustees have set the following priorities for 2024-25:

- Remove charges for ASDAN training to ensure greater accessibility.
- Expand the cafe's offer to attract a more diverse customer base.
- Modernise the shop operations to improve efficiency and customer experience.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### Decision making

The trustees meet regularly to oversee the charity's operations and ensure alignment with its objectives. Decisions are made collaboratively to ensure the effective delivery of services.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1142124

#### Principal address

33 Trinity Street  
Dorchester  
Dorset  
DT1 1TT

## **MID DORSET MENCAP**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Trustees**

R Britten (appointed 19.4.24)

G A Waskett (appointed 19.10.23)

A Reed (appointed 19.10.23)

K Kerridge

#### **Independent Examiner**

Mackenzies Accountants Limited

Chartered Accountants

1 Langley Court

Pyle Street

Newport

Isle of Wight

PO30 1LA

Approved by order of the board of trustees on 7 January 2026 and signed on its behalf by:

R Britten - Trustee

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

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## **Independent examiner's report to the trustees of Mid Dorset Mencap**

I report to the charity trustees on my examination of the accounts of Mid Dorset Mencap (the Trust) for the year ended 31 March 2024.

## **Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 the Trust 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 applicable 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.

Simon Johnston BA FCA  
The Institute of Chartered Accountants in England and Wales

Mackenzies Accountants Limited  
Chartered Accountants  
1 Langley Court  
Pyle Street  
Newport  
Isle of Wight  
PO30 1LA

7 January 2026

# MID DORSET MENCAP

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		1,543	12,941	14,484	22,707
<b>Charitable activities</b>					
Operation of charity shop and cafe		75,274	2,789	78,063	58,860
Other trading activities	2	1,000	-	1,000	706
Investment income	3	10	-	10	4
<b>Total</b>		<b>77,827</b>	<b>15,730</b>	<b>93,557</b>	<b>82,277</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Operation of charity shop and cafe		69,368	35,975	105,343	68,293
Other		588	-	588	-
<b>Total</b>		<b>69,956</b>	<b>35,975</b>	<b>105,931</b>	<b>68,293</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	9	7,871 (9,537)	(20,245) 9,537	(12,374) -	13,984 -
<b>Net movement in funds</b>		<b>(1,666)</b>	<b>(10,708)</b>	<b>(12,374)</b>	<b>13,984</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		24,479	15,819	40,298	26,314
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>22,813</b>	<b>5,111</b>	<b>27,924</b>	<b>40,298</b>

The notes form part of these financial statements

# MID DORSET MENCAP

## BALANCE SHEET 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	535	-	535	-
<b>CURRENT ASSETS</b>					
Stocks	7	600	-	600	600
Cash at bank and in hand		23,118	5,111	28,229	41,498
		<u>23,718</u>	<u>5,111</u>	<u>28,829</u>	<u>42,098</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,440)	-	(1,440)	(1,800)
<b>NET CURRENT ASSETS</b>		<u>22,278</u>	<u>5,111</u>	<u>27,389</u>	<u>40,298</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>22,813</u>	<u>5,111</u>	<u>27,924</u>	<u>40,298</u>
<b>NET ASSETS</b>		<u>22,813</u>	<u>5,111</u>	<u>27,924</u>	<u>40,298</u>
<b>FUNDS</b>	9				
Unrestricted funds				22,813	24,479
Restricted funds				5,111	15,819
<b>TOTAL FUNDS</b>				<u>27,924</u>	<u>40,298</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 January 2026 and were signed on its behalf by:

R Britten - Trustee

A Reed - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. 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.

**Tangible fixed assets**

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

Plant and machinery                      -    25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.



## MID DORSET MENCAP

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

#### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	1,000	606
Membership	-	100
	<u>1,000</u>	<u>706</u>

#### 3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>10</u>	<u>4</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

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

##### Trustees' expenses

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

#### 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	849	21,858	22,707
<b>Charitable activities</b>			
Operation of charity shop and cafe	58,860	-	58,860
Other trading activities	706	-	706
Investment income	4	-	4
<b>Total</b>	<u>60,419</u>	<u>21,858</u>	<u>82,277</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Operation of charity shop and cafe	<u>65,933</u>	<u>2,360</u>	<u>68,293</u>
<b>NET INCOME/(EXPENDITURE)</b>	(5,514)	19,498	13,984
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>29,992</u>	<u>(3,678)</u>	<u>26,314</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>24,478</u>	<u>15,820</u>	<u>40,298</u>

# MID DORSET MENCAP

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 6. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
Additions	<b>713</b>
<b>DEPRECIATION</b>	
Charge for year	<b>178</b>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<b>535</b>
At 31 March 2023	-

### 7. STOCKS

	2024 £	2023 £
Stocks	<b>600</b>	600

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<b>1,440</b>	1,800

### 9. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	<b>24,479</b>	<b>7,871</b>	<b>(9,537)</b>	<b>22,813</b>
<b>Restricted funds</b>				
Garden project	<b>819</b>	<b>(594)</b>	-	<b>225</b>
ASDAN Trainer	<b>15,000</b>	<b>(10,114)</b>	-	<b>4,886</b>
Shop refurbishment	-	<b>(9,537)</b>	<b>9,537</b>	-
	<b>15,819</b>	<b>(20,245)</b>	<b>9,537</b>	<b>5,111</b>
<b>TOTAL FUNDS</b>	<b>40,298</b>	<b>(12,374)</b>	-	<b>27,924</b>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,827	(69,956)	7,871
<b>Restricted funds</b>			
Garden project	7,940	(8,534)	(594)
ASDAN Trainer	2,790	(12,904)	(10,114)
Shop refurbishment	5,000	(14,537)	(9,537)
	<u>15,730</u>	<u>(35,975)</u>	<u>(20,245)</u>
<b>TOTAL FUNDS</b>	<u><u>93,557</u></u>	<u><u>(105,931)</u></u>	<u><u>(12,374)</u></u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	29,992	(5,513)	24,479
<b>Restricted funds</b>			
Garden project	846	(27)	819
ASDAN Trainer	-	15,000	15,000
Shop refurbishment	(4,524)	4,524	-
	<u>(3,678)</u>	<u>19,497</u>	<u>15,819</u>
<b>TOTAL FUNDS</b>	<u><u>26,314</u></u>	<u><u>13,984</u></u>	<u><u>40,298</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**9. MOVEMENT IN FUNDS - continued**

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	60,419	(65,932)	(5,513)
<b>Restricted funds</b>			
Garden project	-	(27)	(27)
ASDAN Trainer	15,000	-	15,000
Shop refurbishment	6,858	(2,334)	4,524
	<u>21,858</u>	<u>(2,361)</u>	<u>19,497</u>
<b>TOTAL FUNDS</b>	<u>82,277</u>	<u>(68,293)</u>	<u>13,984</u>

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	29,992	2,358	(9,537)	22,813
<b>Restricted funds</b>				
Garden project	846	(621)	-	225
ASDAN Trainer	-	4,886	-	4,886
Shop refurbishment	(4,524)	(5,013)	9,537	-
	<u>(3,678)</u>	<u>(748)</u>	<u>9,537</u>	<u>5,111</u>
<b>TOTAL FUNDS</b>	<u>26,314</u>	<u>1,610</u>	<u>-</u>	<u>27,924</u>

## MID DORSET MENCAP

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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#### 9. MOVEMENT IN FUNDS - continued

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	138,246	(135,888)	2,358
<b>Restricted funds</b>			
Garden project	7,940	(8,561)	(621)
ASDAN Trainer	17,790	(12,904)	4,886
Shop refurbishment	11,858	(16,871)	(5,013)
	<u>37,588</u>	<u>(38,336)</u>	<u>(748)</u>
<b>TOTAL FUNDS</b>	<u>175,834</u>	<u>(174,224)</u>	<u>1,610</u>

#### 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

## MID DORSET MENCAP

### DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,944	348
Grants	12,540	22,359
	<b>14,484</b>	<b>22,707</b>
<b>Other trading activities</b>		
Fundraising events	1,000	606
Membership	-	100
	<b>1,000</b>	<b>706</b>
<b>Investment income</b>		
Deposit account interest	10	4
<b>Charitable activities</b>		
Shop sales	43,041	33,219
Cafe sales	31,600	24,861
Rags/recycling	633	380
eBay sales	-	262
Training income	2,789	-
Other income	-	138
	<b>78,063</b>	<b>58,860</b>
<b>Total incoming resources</b>	<b>93,557</b>	<b>82,277</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages - shop	9,336	14,490
Wages - Cafe	22,338	17,785
Wages - Training	11,212	-
Rent	11,327	10,083
Rates and water	1,214	1,578
Insurance	-	460
Light and heat	4,921	3,764
Telephone	787	512
Postage and stationery	1,235	1,003
Website	750	-
Sundries	718	596
Cafe purchases	9,361	7,128
Staff training	1,692	1,074
Carried forward	74,891	58,473

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 2024

	2024 £	2023 £
<b>Charitable activities</b>		
Brought forward	74,891	58,473
Repairs and maintenance	3,142	2,208
Waste removal	1,478	647
Refurbishment costs	23,071	2,955
Grants payable	-	870
Volunteer expenses	-	111
Dorchester BID levy	170	253
Card processing fees	1,283	976
Expenses of previous chairman	486	-
Unreconciled differences from prior period	1,004	-
Plant and machinery	178	-
	<u>105,703</u>	<u>66,493</u>
<b>Support costs</b>		
<b>Management</b>		
Accountancy fees	960	600
Independent examiner's fee	480	1,200
Previous years overprovision	(1,212)	-
	<u>228</u>	<u>1,800</u>
Total resources expended	<u>105,931</u>	<u>68,293</u>
<b>Net (expenditure)/income</b>	<u>(12,374)</u>	<u>13,984</u>

This page does not form part of the statutory financial statements