



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
MID DORSET MENCAP**

Xeinadin Isle of Wight
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

MID DORSET MENCAP

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MID DORSET MENCAP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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:

- Continued operation of the charity shop and café, despite a challenging trading environment.
- Increased volunteer involvement, with volunteers taking on more responsibility to reduce reliance on paid staff.
- Achieved external recognition by winning the Dorset Echo Café of the Year award.
- Adopted a new constitution at the last AGM, strengthening governance, transparency, and safeguarding policies.

FINANCIAL REVIEW

Financial position

For the year ending 31 March 2025 the charity reported total income of £78,590 (2024: £93,557) and expenditure of £97,644 (2024: £105,931), resulting in a net deficit of £19,054 (2024: £12,374). Total funds carried forward were £8,870 (2024: £27,924).

The deficit reflects our decision to become less reliant on grant funding and the impact of unexpected events, including periods of forced closure, which affected income. This was also the first full year under the current board, and we have taken time to review and change some of the operating processes inherited from the previous board. These changes have required careful planning and implementation, but they position the charity for greater efficiency and 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 £3,759 (2024: £22,813), which was below target. **Plans have since been implemented and unrestricted reserves have now been rebuilt to meet the three-month operating cost target.**

With reserves restored, new income initiatives in progress, and stronger governance in place, the trustees are confident that the charity is well-positioned for a secure and sustainable future.

FUTURE PLANS

- Open a new upstairs department for bridal and occasion wear, creating more volunteering opportunities and attracting a wider customer base.
- Following the café closure, focus on more inclusive opportunities for the people we support, ensuring everyone can participate safely.
- Introduce Gift Aid to maximise income from donations and sales.
- Begin the process of converting the charity to a Charitable Incorporated Organisation (CIO) for improved governance and long-term stability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its new constitution adopted at the last AGM, which sets out its charitable objects, membership rules, and governance framework.

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.

MID DORSET MENCAP

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1142124

Principal address

33 Trinity Street
Dorchester
Dorset
DT1 1TT

Trustees

R Britten (appointed 19.4.24)
G A Waskett (resigned 19.11.24)
A Reed
K Kerridge
D Brookes (appointed 11.12.24)
P Suarez-Perez (appointed 7.12.24)
A J Foote (appointed 7.12.24)

Independent Examiner

Xeinadin Isle of Wight
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

Approved by order of the board of trustees on 28 November 2025 and signed on its behalf by:



R Britten - Trustee



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

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 2025.

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

Xeinadin Isle of Wight
1 Langley Court
Pyle Street
Newport
Isle of Wight
PO30 1LA

28 November 2025

MID DORSET MENCAP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,507	-	1,507	14,484
Charitable activities					
Operation of charity shop and cafe		76,983	-	76,983	78,063
Other trading activities	2	100	-	100	1,000
Investment income	3	-	-	-	10
Total		<u>78,590</u>	<u>-</u>	<u>78,590</u>	<u>93,557</u>
EXPENDITURE ON					
Charitable activities					
Operation of charity shop and cafe		89,128	4,886	94,014	105,343
Other		3,630	-	3,630	588
Total		<u>92,758</u>	<u>4,886</u>	<u>97,644</u>	<u>105,931</u>
NET INCOME/(EXPENDITURE)		(14,168)	(4,886)	(19,054)	(12,374)
RECONCILIATION OF FUNDS					
Total funds brought forward		22,813	5,111	27,924	40,298
TOTAL FUNDS CARRIED FORWARD		<u>8,645</u>	<u>225</u>	<u>8,870</u>	<u>27,924</u>

The notes form part of these financial statements

MID DORSET MENCAP

BALANCE SHEET 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	2,001	-	2,001	535
CURRENT ASSETS					
Stocks	7	600	-	600	600
Cash at bank and in hand		7,568	225	7,793	28,229
		8,168	225	8,393	28,829
CREDITORS					
Amounts falling due within one year	8	(1,524)	-	(1,524)	(1,440)
NET CURRENT ASSETS		6,644	225	6,869	27,389
TOTAL ASSETS LESS CURRENT LIABILITIES		8,645	225	8,870	27,924
NET ASSETS		8,645	225	8,870	27,924
FUNDS	9				
Unrestricted funds				8,645	22,813
Restricted funds				225	5,111
TOTAL FUNDS				8,870	27,924

The financial statements were approved by the Board of Trustees and authorised for issue on 28 November 2025 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 2025**

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.

MID DORSET MENCAP

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	-	1,000
Membership	100	-
	<u>100</u>	<u>1,000</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	-	10
	<u>-</u>	<u>10</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,543	12,941	14,484
Charitable activities			
Operation of charity shop and cafe	75,274	2,789	78,063
Other trading activities	1,000	-	1,000
Investment income	10	-	10
Total	<u>77,827</u>	<u>15,730</u>	<u>93,557</u>
EXPENDITURE ON			
Charitable activities			
Operation of charity shop and cafe	69,368	35,975	105,343
Other	588	-	588
Total	<u>69,956</u>	<u>35,975</u>	<u>105,931</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	7,871 (9,537)	(20,245) 9,537	(12,374) -
Net movement in funds	(1,666)	(10,708)	(12,374)

MID DORSET MENCAP

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	24,479	15,819	40,298
TOTAL FUNDS CARRIED FORWARD	<u>22,813</u>	<u>5,111</u>	<u>27,924</u>
6. TANGIBLE FIXED ASSETS			
			Plant and machinery £
COST			713
At 1 April 2024			2,134
Additions			<u>2,847</u>
At 31 March 2025			<u>2,847</u>
DEPRECIATION			178
At 1 April 2024			668
Charge for year			<u>846</u>
At 31 March 2025			<u>846</u>
NET BOOK VALUE			2,001
At 31 March 2025			<u>535</u>
At 31 March 2024			<u>535</u>
7. STOCKS			
		2025	2024
		£	£
Stocks		<u>600</u>	<u>600</u>

MID DORSET MENCAP

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>1,524</u>	<u>1,440</u>

9. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	22,813	(14,168)	8,645
Restricted funds			
Garden project	225	-	225
ASDAN Trainer	<u>4,886</u>	<u>(4,886)</u>	<u>-</u>
	5,111	(4,886)	225
TOTAL FUNDS	<u>27,924</u>	<u>(19,054)</u>	<u>8,870</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	78,590	(92,758)	(14,168)
Restricted funds			
ASDAN Trainer	-	(4,886)	(4,886)
TOTAL FUNDS	<u>78,590</u>	<u>(97,644)</u>	<u>(19,054)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,827	(69,956)	7,871
Restricted funds			
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>
TOTAL FUNDS	<u>93,557</u>	<u>(105,931)</u>	<u>(12,374)</u>

MID DORSET MENCAP

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

9. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	24,479	(6,297)	(9,537)	8,645
Restricted funds				
Garden project	819	(594)	-	225
ASDAN Trainer	15,000	(15,000)	-	-
Shop refurbishment	-	(9,537)	9,537	-
	<u>15,819</u>	<u>(25,131)</u>	<u>9,537</u>	<u>225</u>
TOTAL FUNDS	<u>40,298</u>	<u>(31,428)</u>	<u>-</u>	<u>8,870</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 £
Unrestricted funds			
General fund	156,417	(162,714)	(6,297)
Restricted funds			
Garden project	7,940	(8,534)	(594)
ASDAN Trainer	2,790	(17,790)	(15,000)
Shop refurbishment	5,000	(14,537)	(9,537)
	<u>15,730</u>	<u>(40,861)</u>	<u>(25,131)</u>
TOTAL FUNDS	<u>172,147</u>	<u>(203,575)</u>	<u>(31,428)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

MID DORSET MENCAP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies	507	1,944
Donations	<u>1,000</u>	<u>12,540</u>
Grants	1,507	14,484
 Other trading activities	 -	 1,000
Fundraising events	<u>100</u>	<u>-</u>
Membership	100	1,000
 Investment income	 -	 10
Deposit account interest		
 Charitable activities	 44,014	 43,041
Shop sales	<u>32,702</u>	<u>31,600</u>
Cafe sales	<u>187</u>	<u>633</u>
Rags/recycling	<u>80</u>	<u>2,789</u>
Training income	76,983	78,063
	<u>78,590</u>	<u>93,557</u>
Total incoming resources		
 EXPENDITURE		
Charitable activities	41,830	42,886
Wages	<u>14,760</u>	<u>11,327</u>
Rent	<u>1,657</u>	<u>1,214</u>
Rates and water	<u>746</u>	<u>-</u>
Insurance	<u>4,836</u>	<u>4,921</u>
Light and heat	<u>872</u>	<u>787</u>
Telephone	<u>767</u>	<u>1,235</u>
Postage and stationery	<u>61</u>	<u>750</u>
Website	<u>2,283</u>	<u>718</u>
Sundries	<u>20,600</u>	<u>9,361</u>
Shop & Cafe purchases	<u>395</u>	<u>1,692</u>
Staff training	<u>1,773</u>	<u>3,142</u>
Repairs and maintenance	<u>1,808</u>	<u>1,478</u>
Waste removal	<u>32</u>	<u>23,071</u>
Refurbishment costs	<u>80</u>	<u>-</u>
Grants payable	<u>92,500</u>	<u>102,582</u>
Carried forward		

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 2025**

	2025 £	2024 £
Charitable activities		
Brought forward		
Volunteer expenses	92,500	102,582
Dorchester BID levy	377	-
Card processing fees	255	170
Expenses of previous chairman	1,655	1,283
Unreconciled differences from prior period	-	486
Plant and machinery	-	1,004
	667	178
	<u>95,454</u>	<u>105,703</u>
Support costs		
Management		
Accountancy fees		
Independent examiner's fee	1,020	960
Previous years overprovision	504	480
	666	(1,212)
	<u>2,190</u>	<u>228</u>
Total resources expended	<u>97,644</u>	<u>105,931</u>
Net expenditure	<u>(19,054)</u>	<u>(12,374)</u>

This page does not form part of the statutory financial statements