

Company registration number: CE038395

Charity registration number: 1211189

Worthing Mencap Society

(A company limited by share capital)

Annual Report and Financial Statements

for the period from 29 November 2024 to 30 September 2025

Bolden & Long
36a Goring Road
Goring-by-Sea
Worthing
West Sussex
BN12 4AD

Worthing Mencap Society

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Worthing Mencap Society

Reference and Administrative Details

Chairman	Elizabeth Mary Crockett
Charity Registration Number	1211189
Company Registration Number	CE038395
Registered Office	Buddys Cafe 121 South Farm Road Worthing West Sussex BN14 7AX
Independent Examiner	Bolden & Long 36a Goring Road Goring-by-Sea Worthing West Sussex BN12 4AD
Accountants	Bolden & Long 36a Goring Road Goring-by-Sea Worthing West Sussex BN12 4AD

Worthing Mencap Society

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the period ended 30 September 2025.

Objectives and activities

Public benefit

Our purpose is to champion the rights and provide support to people with disabilities, primarily those with a learning disability or autism and their families, carers and supporters. The charity has continued to develop and provide services to over 1000 people in the Worthing, Adur & Arun districts.

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.

Financial review

Worthing Mencap converted from a registered charity to a Charitable Incorporated Organisation (CIO) in November 2024 and became operational in April 2025.

In order to improve our income streams and ensure future sustainability we purchased new shop premises, local to our existing café and charity shop. This was funded by use of surplus reserves from a legacy, bank loans and a grant. The second shop was opened in June 2025 supplementing our income. However, in addition to rising inflation, the associated legal, professional, refurbishment and set up costs were all absorbed in this period resulting in an operational loss.

We have continued to generate our funding through Buddy's café, the new and existing charity shops and fundraising activities. We have also received funding from local authorities and grant funding organisations.

The charity is dependent on our dedicated staff and volunteers who passionately work hard and are the driving force behind our success. The Trustees believe that our future plans will ensure that we continue to serve our community in the best way possible to empower people with learning disabilities. In May 2025 we received recognition of the impact of our work with the award for Worthing charity of the year.

The Trustees anticipate a future period of stability while adjusting to the challenge of increased demand for our services, whilst faced with pressures of increased costs and restrictions on government funding.

Policy on reserves

The charity continues to enjoy a position of financial stability and sufficient reserves are held so as to ensure the continuity of services for a period up to three months in the event of a loss of current sources of income. The trustees are confident of the future funding of the charity and believe that the current level of reserves will enable Worthing Mencap to take advantage of any new opportunities.

Trustees and officers

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

Worthing Mencap Society

Trustees' Report

Trustees:

David Allison Smith, Vice Chair
Lisa Donlevy
Shireen Hannam
Janet Williamson
Ann Boughton-Leigh
Cara Croke
Christine Newton
Rona DeNiese

Chairman: Elizabeth Mary Crockett

Structure, governance and management Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Worthing Mencap Society

Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Worthing Mencap Society for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial period. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 charitable company will continue in business.

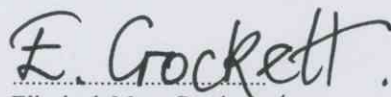
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

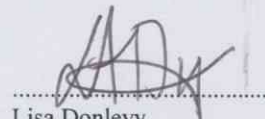
Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 21 May 2026 and signed on its behalf by:



Elizabeth Mary Crockett
Chairman



Lisa Donlevy
Trustee

Worthing Mencap Society

Independent Examiner's Report to the trustees of Worthing Mencap Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

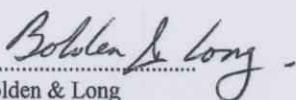
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Worthing Mencap Society as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.


.....
Bolden & Long

Association of Chartered Certified Accountants

36a Goring Road
Goring-by-Sea
Worthing
West Sussex
BN12 4AD

22 May 2026

Worthing Mencap Society

Statement of Financial Activities for the Period from 29 November 2024 to 30 September 2025 **(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	139,191	139,191
Other trading activities	4	74,802	74,802
Investment income	5	6,196	6,196
Total income		<u>220,189</u>	<u>220,189</u>
Expenditure on:			
Raising funds	6	(37,743)	(37,743)
Charitable activities	7	<u>(230,681)</u>	<u>(230,681)</u>
Total expenditure		<u>(268,424)</u>	<u>(268,424)</u>
Net expenditure		(48,235)	(48,235)
Transfers between funds		<u>344,108</u>	<u>344,108</u>
Net movement in funds		<u>295,873</u>	<u>295,873</u>
Reconciliation of funds			
Total funds carried forward	20	<u>295,873</u>	<u>295,873</u>

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

The notes on pages 9 to 21 form an integral part of these financial statements.

Worthing Mencap Society
(Registration number: CE038395)
Balance Sheet as at 30 September 2025

	Note	2025 £
Fixed assets		
Tangible assets	13	362,165
Current assets		
Debtors	14	685
Cash at bank and in hand	15	99,453
		<u>100,138</u>
Creditors: Amounts falling due within one year	16	<u>(30,572)</u>
Net current assets		<u>69,566</u>
Total assets less current liabilities		431,731
Creditors: Amounts falling due after more than one year	17	<u>(135,858)</u>
Net assets		<u>295,873</u>
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		<u>295,873</u>
Total funds	20	<u>295,873</u>

For the financial period ending 30 September 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 9 to 21 form an integral part of these financial statements.

Worthing Mencap Society

(Registration number: CE038395)
Balance Sheet as at 30 September 2025

The financial statements on pages 6 to 21 were approved by the trustees, and authorised for issue on 21 May 2026 and signed on their behalf by:

E. Crockett.

Elizabeth Mary Crockett
Chairman

LADy

Lisa Donlevy
Trustee

The notes on pages 9 to 21 form an integral part of these financial statements.

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

1 Charity status

The charity is limited by share capital, incorporated in .

The address of its registered office is:

Buddys Cafe
121 South Farm Road
Worthing
West Sussex
BN14 7AX

These financial statements were authorised for issue by the trustees on 21 May 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Worthing Mencap Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

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.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Investment income

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

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, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

Governance costs

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

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

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	74,230	74,230
Gift aid reclaimed	2,340	2,340
Grants, including capital grants;		
Government grants	58,567	58,567
Donated services and facilities	4,054	4,054
Total for period ended 30 September 2025	139,191	139,191

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Shop income from sale of donated goods and services	32,337	32,337
Sales of goods and services	16,461	16,461
Other income from other trading activities	26,004	26,004
Total for period ended 30 September 2025	74,802	74,802

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	302	302
Income from rents	5,894	5,894
Total for period ended 30 September 2025	6,196	6,196

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total funds £
	Note	
Costs of goods sold	10,551	10,551
Other direct costs of activities for generating funds	25,308	25,308
Total for period ended 30 September 2025	35,859	35,859
	Direct costs £	Total costs £
Costs of generating donations and legacies	1,884	1,884
Costs of trading activities	35,859	35,859
Total for period ended 30 September 2025	37,743	37,743

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Overheads and other costs		54,822	54,822
Staff costs		173,503	173,503
Governance costs	8	2,356	2,356
Total for period ended 30 September 2025		230,681	230,681

	Activity undertaken directly £	Total expenditure £
Shop: Trading as Buddys Cafe	39,761	39,761
Charity shops	64,630	64,630
Groups and other activities	123,936	123,936
Total for period ended 30 September 2025	228,327	228,327

In addition to the expenditure analysed above, there are also governance costs of £2,356 which relate directly to charitable activities. See note 8 for further details.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Other fees paid to examiners	900	900
Other governance costs	1,456	1,456
Total for period ended 30 September 2025	2,356	2,356

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

9 Trustees remuneration and expenses

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

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £
Staff costs during the period were:	
Wages and salaries	160,708
Social security costs	6,947
Pension costs	2,848
Other staff costs	3,000
	<u>173,503</u>

No employee received emoluments of more than £60,000 during the period.

11 Independent examiner's remuneration

	2025 £
Other fees to examiners	
The examining of accounts of any associate of the charity	<u>900</u>

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
Additions	356,454	6,526	362,980
At 30 September 2025	356,454	6,526	362,980
Depreciation			
Charge for the year	-	815	815
At 30 September 2025	-	815	815
Net book value			
At 30 September 2025	356,454	5,711	362,165

14 Debtors

	2025 £
Prepayments	685

15 Cash and cash equivalents

	2025 £
Cash on hand	136
Cash at bank	99,317
	99,453

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

16 Creditors: amounts falling due within one year

	2025 £
Bank loans	9,576
Other taxation and social security	6,769
Other creditors	2,083
Deferred income	12,144
	<u>30,572</u>

17 Creditors: amounts falling due after one year

	2025 £
Bank loans	<u>135,858</u>

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £2,848 .

19 Share capital

20 Funds

	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2025 £
Unrestricted funds				
General	<u>220,189</u>	<u>(268,424)</u>	<u>344,108</u>	<u>295,873</u>

Worthing Mencap Society

Notes to the Financial Statements for the Period from 29 November 2024 to 30 September 2025

21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 September 2025 £
Tangible fixed assets	362,165	362,165
Current assets	100,138	100,138
Current liabilities	(30,572)	(30,572)
Creditors over 1 year	(135,858)	(135,858)
Total net assets	<u>295,873</u>	<u>295,873</u>

22 Related party transactions

There were no related party transactions in the period.

Worthing Mencap Society

Statement of Financial Activities by fund for the Period from 29 November 2024 to 30 September 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £
Income and Endowments from:	
Donations and legacies	139,191
Other trading activities	74,802
Investment income	<u>6,196</u>
Total income	<u>220,189</u>
Expenditure on:	
Raising funds	(37,743)
Charitable activities	<u>(230,681)</u>
Total expenditure	<u>(268,424)</u>
Net expenditure	(48,235)
Transfers between funds	<u>344,108</u>
Reconciliation of funds	
Total funds carried forward	<u><u>295,873</u></u>

Worthing Mencap Society

Detailed Statement of Financial Activities for the Period from 29 November 2024 to 30 September 2025

	Total 2025 £
Income and Endowments from:	
Donations and legacies (analysed below)	139,191
Other trading activities (analysed below)	74,802
Investment income (analysed below)	<u>6,196</u>
Total income	<u>220,189</u>
Expenditure on:	
Raising funds (analysed below)	(37,743)
Charitable activities (analysed below)	<u>(230,681)</u>
Total expenditure	<u>(268,424)</u>
Net expenditure	(48,235)
Transfers between funds (analysed below)	<u>344,108</u>
Reconciliation of funds	
Total funds carried forward	<u><u>295,873</u></u>

Worthing Mencap Society

Detailed Statement of Financial Activities for the Period from 29 November 2024 to 30 September 2025

	Total 2025 £
<i>Donations and legacies</i>	
Appeals and donations	74,230
Gift Aid tax reclaimed	2,340
UK Government grants	58,567
Donated services	4,054
	<u>139,191</u>
<i>Other trading activities</i>	
Sales of donated goods	32,337
Sales of purchased goods	16,461
Other income	26,004
	<u>74,802</u>
<i>Investment income</i>	
Rental income	5,894
Interest on cash deposits	302
	<u>6,196</u>
<i>Raising funds</i>	
Fundraising costs	(1,884)
Purchases	(8,230)
Purchases	(2,321)
Direct costs	(2,514)
Club and event direct costs	(21,714)
Equipment leasing	(1,080)
	<u>(37,743)</u>
<i>Charitable activities</i>	
Rent collection	(6,310)
Wages and salaries	(160,708)
Staff NIC (Employers)	(6,947)
Staff pensions (Defined contribution) - pension scheme 1	(2,848)
Staff training	(3,000)
Rates	(2,288)
Light, heat and power	(2,684)
Repairs and renewals	(27,432)
Telephone and fax	(990)

Worthing Mencap Society

Detailed Statement of Financial Activities for the Period from 29 November 2024 to 30 September 2025

	Total 2025 £
Printing, postage and stationery	(954)
Charitable donations	(290)
Professional indemnity insurance	(336)
Legal and professional fees	(7,443)
Bank charges	(1,522)
Loan interest	(3,758)
Depreciation of fixtures and fittings	(815)
Accountancy fees	(900)
Professional indemnity insurance	<u>(1,456)</u>
	<u>(230,681)</u>
<i>Transfers between funds</i>	
Transfer from unincorporated charity	<u>344,108</u>