Tracking ID: 1029545-1350695

Charity registration number 1009677 (England and Wales)

Company registration number 02672192

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



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MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	A Masters	
	Mr G A Roughley	
	Mrs L J Snedden	
	Mrs M L Rimmer	
	Mrs S J Roughley	
	Mr M Smith	
Key Roles	Mrs Helen Grant MP	President
	Mrs Lynn Snedden	Secretary
	Mr James Burrows	Treasurer
	Mrs Liane Morris	Playschool & Clubs Manager
	Mrs Tina Adams	Centre Co-ordinator
	Mrs Sarah Maybourne	Grants Manager
	Mrs Rebecca Fox	Social Co-ordinator
Charity number (England and Wales)	1009677	
Company number	02672192	
Registered office	Cobtree Hall Willington Street Maidstone Kent ME15 8EB	

Tracking ID: 1029545-1350695

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

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Tracking ID: 1029545-1350695

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

2025 saw the charity directly support 116 children and young adults as we as giving the indirect support to their families and carers. We were in a position to do this from the money received from KCC funding, the National lottery, grants, donations and fundraising events.

Unsurprisingly given the current climate and competitiveness for funds, the money received from grants and donations was down but due to the tight control of unrestricted funds our year-end figures were within budget.

Although the charity's financial position is stable, there is absolutely no guarantee of further national lottery funding, so the emphasis for 2026 will be sourcing new grants and fundraising opportunities as well as hopefully forging some corporate funding relationships and collaborations in the community.

The building continues to prove expensive in terms of upkeep but 2025 saw many smaller much needed repairs carried out. Additionally, the completion of the garden project took place resulting in a much safer, upgraded and usable outside area. This has been further enhanced by volunteers from voluntary work days for which we are always grateful.

Finally, this brings me to the core support work the charity provides through Playschool, Junior, Youth and Holiday club. All are running at full capacity with waiting lists in place. All face increased challenges due to the SEND system pressures and funding uncertainty. We struggle to recruit staff and volunteers, and this issue is to be a priority area of action in 2026. Our exceptional employees and volunteers continue to give strong support to all the children and young people attending our services.

Our focus for 2026 will have to be diversification of income and long-term sustainability, especially with increasing demand for our service provision and funding competition. I am sure there will be further challenges but I feel positive about the charity's future. I take this opportunity to thank all the trustees, management, employees and volunteers, families and carers for their continued support.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Objectives and activities
Maidstone Mencap's vision and mission statement outline its role to provide support within the local community.

Vision
Making a positive difference to the lives of all with learning disabilities (including their families and carers) within Maidstone and the surrounding areas.

Mission Statement

- Enabling and empowering all children & adults with a learning disability and their families & carers to achieve their full potential.
- Providing the best possible start and support through care, education and therapy from early years onwards.
- Providing quality social & leisure activities and opportunities for self-fulfilment within a safe and caring environment.

Significant activities
The charity trustees have balanced income against expenditure and maintained all the programmes operated and met its objectives.

Volunteers
The trustees would like to thank the many volunteers who have given so much of their time, energy and resources to assist the charity

Public benefit
The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities and achievements against objectives

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Playschool
Cobtree Playschool continued to support many families, and their children entrusted into our care.

With register planning children joined us throughout the year, our sessions continued to be full, throughout the school year, with families being supported from with Maidstone and surrounding communities including Swale and Medway.
With ever evolving concerns for all parents with children having a SEND, awaiting the Government “white paper and how the impact of this on special educational needs local authority budgets /funding and provision in schools and specialist places, it has been a challenging time as we work together to support applications for educational health and care plans and the revised criteria for KCC assessment, we supported families through appeals and tribunal processes and supported children deferring their school year until sept 2025/2026 whilst waiting outcomes- this has continued into the new school year giving the time and appropriate evidence and narrative reports needed.

We are continually aware of the need for the sustainability of our provision for those within the community, especially with knowledge of the impending changes of the SEND offer of support, not just from our local authority but nationwide. Although it is good to see recommendations increasing from the children’s therapy support network and word of mouth, we need to continue to be proactive in maintaining the funding for the sustainability of our service and all the valuable support and care we are able to give to the children.

We had changes to our playschool team welcoming Farren into a role as a key person from Jan 2025, with support from Olivia from the September and also welcomed Greta into the team, having recently volunteered with us as a student. Cath continues to be supportive in the deputy manager role, with Sheryl Sue and Jaime continuing to provide the much-valued roles in supporting their key groups.

I would like to give a huge thank you to the whole team, staff and volunteers, who all support each other and work so hard in ensuring that all the children are so well cared for, giving the much-needed time, dedication and planning to ensure we can meet their individual needs, developing trusting relationships with our parents and families.

We continue to face difficulties in recruitment for the much-valued roles of volunteers to be able to increase numbers whilst still being able to offer our continuing standards of care and early education. We, our children and families recognise and truly appreciate the help we have from our small team of very committed volunteers, those that have supported us for well over 10 years to those that support for a few months; their loyalty and continuing support makes a true difference to our provision and care and recognised best practices. It continues to be a privilege to work alongside them, recognising their kindness care and support to the children and their families, which continues to embed the ethos of the Playschool., As each year, a thank you never seems to be a big enough word for all that they do.

We managed to say goodbye to those leaving for school and to celebrate the end of another school year, with a picnic for everyone in the garden. It is lovely to celebrate with the parents the children’s achievements, to look through their unique photographed progress journey to show how well they have done and the steps they have made towards the early learning goals.

We invited parents into to share a session alongside their child in December, to share progress being made in their first term and to have opportunities to speak and spend time with the key person and team in their individual key groups, before sending of for the Christmas break.

We would like to acknowledge our Yoga ladies who use the hall on a Monday evening - donating regularly to Playschool, alongside donations we have received in memory of past volunteers.

Juniors
With a continuing thankyou to the KCC disabled commissioning service and the grant award from their short break Local Offer we are able to run our club provision for the t two years (April 2024 to March 2026) with applications submitted November 2025 to request continuing support for the next two years – fingers crossed outcome will be known early February 2026.

Due to the continuing demand of places, we have kept to running our junior club, with three age groups, running alternate Saturdays to be able to support as many families as is possible although we have an evolving waiting list, we aim to be able to offer up to 36 children, sessions with us.

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

We have children joining our Saturdays from their experiences at Playschool or Summer club, a testament to the care, commitment, hard work, enthusiasm from our staffing support, that families have developed their trust in the caring relationships that have been formed, and the consistency of support we can continue to provide for them.
We have an evolving turn round from lovely groups of young helpers, coming from local schools in their sixth form of studies or completing Duke of Edinburgh awards for example. They are providing the one-to-one social interactions with the children. The children in our care are excited to come each session knowing or requesting their helpers by name "wanting to be with their friend" which embed the ethos of the offer of our Junior clubs.

A huge thank you to the dedication and commitment to all of those in our Junior Club team. It is lovely to see the potential future of Maidstone Mencap in the commitment they all bring.

We are continuing to seek additional senior supporting staff to build on our management team, to enhance and bring in their knowledge and care to support those attending.

Youth Club
With thankyou to the KCC disabled commissioning service and the grant award from their short break Local Offer we are able to run our club provision for the next two year (April 2024 – March 2026)

The team have all worked with such tireless enthusiasm throughout this year to ensure that Youth club continues to offer a provision to those on our registers.

With the sessions being hall based, they included music, singing, dancing, craft activities and games - the young adults have had such fun. We prepare a supper together, encouraging the young people to make a pizza, a toasted sandwich, make choices of what they would like on their jacket potato for example. We encourage their independent skills to help with clearing away washing up They have especially loved the dancing and singing at the end of each session, you can see the confidence and friendships formed with their peers and with our staff, making the sessions a joyfully energetic social experience for all.

Again, a huge thank you must go to everyone at Youth, for the time and commitment that goes to organising and planning these events. The young adults in their care are being given some wonderful experiences and opportunities building on the trusting caring and fun relationships that they have developed with our team. They are building on their confidence to try new things, to interact with their peers engaging and understanding that during their time with us their individual needs are being met. This all supports the foundations needed for them to make a positive contribution in the decision making, and positive behaviours needed in the rules of being together in our community.

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Holiday Club
With thankyou to the KCC disabled commissioning service and the grant award from their short break Local Offer we are able to run our club provision summer 2024 and summer 2025.

During the Summer, we again ran our holiday club for 4 weeks over August., providing respite for the families of almost 90 children and young adults between the ages of 5-18.

Activities are hall based, we are able to utilise both floors of the hall, the sensory room and garden, with each day divided to have a planned activity in the afternoon We themed each week including very messy fun, and visits from tessellation dance proving to be a very memorable day for everyone.

We have a fantastic team, with many familiar from previous years supporting the staffing needed again, in 1;1 care and more senior roles, these included the day-to-day management from our Junior club (Sarah) alongside a new management team, experienced from working in senior roles at specialist settings, or youth support roles, which provided the consistently knowledge and understanding for those entrusted to our care. They all worked so well together reflecting each day to ensure that the children’s days were full of fun, activities, and social interactions.

A huge thank you must go out to all, for their commitment, time and the hard work given to make our holiday club so successful. Sharing their knowledge of the children, the techniques and strategies needed to help keep them entertained happy and motivated, made the children feel safe and confident to explore all the opportunities and experiences we could provide for them.

Photographs taken throughout the summer show the huge smiles, reinforcing the fun they had, and the relationships formed. This Ethos continues to be embedded in our Junior and Youth clubs throughout the year, for which Maidstone Mencap continues to be immensely proud.

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

We are able to run our club provisions from the major financial support from the short break grants applied for from KCC Disabled Commissioning Service, local offer for short breaks, which support us to be able to offer much reduced fees for the 1;1 care and support provided, for this we say another thank you, as it goes a long way in sustaining the variety and quality of experiences we provided.

Another thank you must go Peggy Heron and the William Brake foundation for their huge donation again this year, which contributes significantly to the activities and resources we are able to provide for our Clubs.

BUILDING REPORT
Works Completed This Year

1. Garden Renovation
Our largest project this year was the full renovation of the garden. Unfortunately, the work had to be delayed until September, but it has now been completed and looks fantastic. The space is ready for the children to fully enjoy. We were able to make some savings through VAT exemption.
Costs (including payable VAT):
• Timotay: £20,676.13
• Hoist & Co. (Fencing): £2,012.30
• Fencecraft: £1,119.28
The old playhouse was removed and a new shed was added.

2. Classic Lift
Planned maintenance work was carried out on the lift to ensure its continued safe use. Unfortunately, shortly after the work was completed, the lift stopped working and required a call-out and emergency repair. Although the issue was resolved, communication and explanations from Classic Lift were poor.
Following this, James asked me to source an alternative provider. However, I later realised that the contract is on a rolling agreement requiring three months' notice. As this was not given in time, we remain contracted with Classic Lift until January 2027.
Additional Costs:
• Planned repair: £831.60
• Call-out: £187.12
• Emergency repair: £432.00

3. Volunteer Support
A volunteer group attended the site and carried out significant clearing work around the building, including weeding and general garden tidying. This made a noticeable improvement to the outdoor areas.

4. Cleaning Company
Following several complaints from staff regarding cleaning standards, I raised concerns with Blue Mountain. Unfortunately, this resulted in a further decline in service.
From September, we appointed a new cleaning company, Better Clean. Overall, we are very satisfied with their service. There have been a small number of occasions when cleaning did not take place for various reasons, but aside from this, the improvement has been significant.

5. Main Hall Sliding Door
Several panels in the main hall sliding door system were broken. It proved difficult to find a contractor to repair them, as the original installation company no longer exists.
Fortunately, a recommended company with relevant experience was able to carry out the repair. They also advised that annual servicing is recommended, as replacement of the entire system would be very costly if it became irreparable.
Cost:
• Easylide: £1,170

6. Gutter Cleaning and Gutter Guards
Peeling paint in the main hall indicated possible moisture issues. Alongside our annual gutter cleaning, we arranged for gutter guards to be fitted as a preventative measure. No other leaks or external water issues were identified.
Cost:
• Martin Holland (cleaning, supply and fitting of guards): £585

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7. Main Hall Wall Repairs
The peeling paint in the main hall was treated as an urgent health and safety issue, as flaking paint could pose a risk to children. The affected area covered approximately 8–10m².
The wall was scraped back, treated with a high-quality sealer/primer, and finished with a white topcoat. We will continue to monitor the area for any further signs of damp.

8. Handyman
We appointed a new handyman for one full day to complete minor maintenance tasks, including:
• Repairing sliding storage doors
• Fixing door handles
• Repairing a stuck sink plug
• Installing sensory boards in the garden
At £30 per hour (including VAT), his quote was the most reasonable received. However, we are not yet fully convinced he is the right long-term option.
Total paid so far: £205

9. Minor In-House Repairs
We have continued to complete small jobs internally where possible (e.g. fitting new locks, general screw and fixture maintenance) in order to reduce costs.

10. Cess pit emptied
Cess pit emptied in February 2026
Cost:
• Scott Stevens: £260

Planned Work for Next Year
• Fire Risk Assessment (due this year)
• Continued redecoration and general refreshment work throughout the building.

MONTHLY DRAW
2025 January 63 Kathleen Avison
2025 February 18 Mrs A Weaver
2025 March 54 Mrs M Ive (Hogan)
2025 April 53 Mr Bill Simons
2025 May 6 Louise Brass
2025 June 71 Mrs Ann West
2025 July 77 Lee Taggart
2025 August 62 Sharon White
2025 September 13 Carolyn Cox
2025 October 35 Mrs A Weaver
2025 November 53 Bill Simons
2025 December 6 Louise Brass

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Fundraising performance

Over the past year, our fundraising has played a vital role in enabling us to support approximately 116 children and young people. There is a continual growth in demand for the services Maidstone Mencap offers and thanks to the dedication of our supporters, we have been able to respond to that need.

This year, we generated income through a mix of grants, community fundraising, individual donations, and local partnerships. Trusts and foundations remain a key source of funding, with the National Lottery, Kent County Council and SENIF supporting the delivery of our core services. April 2026 sees the completion of our five-year grant funded by the National Lottery.

Community fundraising and events have helped raise both vital income and awareness of our work. In March we hosted an Easter Family Day, which included a jumble and cake sale. Maidstone Mencap became a partner of the Kent Charity Trek in May which saw six brave individuals walking huge distances across Kent to raise money for both our charity and the Kent Search and Rescue team, culminating in £1,836.10. We also collaborated with Funding For All and took on a stall selling craft items at Rochester Cathedral raising £1,000. This was a very successful event for us and a positive collaboration with another key county-wide charity. Our annual quiz evening was equally successful, and the year finished with an excellent community centred Christmas fair.

We are very touched that we are supported and championed by other Kent organisations and societies and have received generous donations from Kent wide rotary clubs, Scottish dancers and by those who enter our membership lottery.

We’ve seen continued engagement from our local community, including schools, volunteers, and corporate supporters who have given their time and resources. These contributions are not only financial but help to strengthen the inclusive community we are working to build.

Looking ahead, we are focused on building sustainability. Our priorities include increasing our total hours of support beyond current levels, expanding our playschool provision, and developing new income streams to ensure we can continue meeting demand. Like so many charities across the UK, we face ongoing challenges,including increased competition for funding and rising costs. However, we remain committed to strengthening our fundraising approach, diversifying our strategies, and building long-term partnerships that will secure the future of our services.

Finally, I would like to extend our sincere thanks to all our funders, donors, volunteers, and supporters. Your generosity and commitment make everything we do possible.

Overall Figures
Donations - £30,068.95
Events - £1,229.70
Hall Hire - £3,000
Memberships - £403.90
£25 Draw - £483
Restricted Grants - £114,776.28

Angus Roughley
Community and Marketing Officer

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review

Financial position

The charity finished 2025 with an income of £210,081.56 against a budget of £223,161.05, a shortfall of £13,079.49. This variance was due to lower Restricted Grant income than anticipated. Excluding restricted funds, unrestricted income was in line with budget, with higher-than-expected club income offsetting lower fundraising income.

Total expenditure for the year was £205,041, which was £5,040 above budget. This related entirely to restricted fund activity. Unrestricted expenditure remained well controlled and finished £13,815.53 below budget, with savings in staffing and other running costs offsetting smaller overspends in finance and facilities.

Overall, the charity recorded a surplus of £5k for 2025, with restricted funds included. This reflects the planned use of funds brought forward from previous years rather than an underlying deterioration in day-to-day operations.

Restricted Funds

Restricted fund income during the year totalled £31,972, while expenditure totalled £42,267. The higher level of expenditure reflects the planned use of funds carried forward from previous years, including completion of the garden project and works funded from the Heritage Fund, which is not strictly restricted and may be used to support larger projects or exceptional costs if required. Restricted funds held at the year end totalled £24,369.

Reserves policy

The combined Lloyds and Scottish Widows accounts closing bank balance at 31 December 2025 was £146,844.53. After allowing for restricted funds, the charity's operational balance was £122,475, with a reserve level of £50,000 (six months' running costs). While the overall cash position remains stable, unrestricted reserves are slightly below the preferred level and will need to be monitored carefully.

National Lottery Funding

2025 was the final year of the charity's five-year National Lottery grant, which has made a significant contribution to the charity's financial stability by supporting staffing and payroll costs. A further application has been submitted for new Lottery funding, but no award has been confirmed.

In preparing the 2026 budget, the trustees have assumed that no further Lottery funding will be received. On that basis, the current forecast indicates a potential income deficit of approximately £43,000 for 2026. The board is aware of this position and will need to consider additional fundraising, grant income or cost savings during the year to ensure that reserves remain at an appropriate level.

Outlook

The charity remains financially stable overall, with adequate cash reserves and no immediate risk to ongoing operations. However, the loss of Lottery funding means that the financial position will be more challenging going forward, and maintaining sufficient unrestricted reserves will be a key priority for the trustees during 2026.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The members of the trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Masters
Mr G A Roughley
Mrs L J Snedden
Mrs M L Rimmer
Mrs S J Roughley
Mr M Smith

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Recruitment and appointment of trustees
The charity actively pursues opportunities to recruit new trustees from amongst the volunteers and their families as and when members of the existing trustee board need to stand down. New trustees need to be nominated by two existing board members in order to ensure they are of good character and ability.

Organisational structure
The charity comprises a board of trustees and a team of volunteers divided up by those that assist running the playschool, a weekly club for older children, a holiday club for older children and a weekly club for your adults, and those involved with assisting others in the community and those involved with fundraising.

Induction and training of trustees
New trustees are encouraged to read guidance issued by MENCAP, The Charity Commission and Companies House on appointment. Where they have specific duties they will shadow the trustees with this role until they are confident they can take over.

Periodically external advisors will provide training.

Relationship with wider network
Maidstone MENCAP is an associate of MENCAP England 123 Golden Lane London EC1Y 0RT.

Relationship with related parties
The charity works with the local authority, schools and other charities in raising funds.

The trustees' report was approved by the Trustees.

.....
Mrs S J Roughley
Trustee

Date: ...19/10/2026.....

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

I report to the trustees on my examination of the financial statements of Maidstone Mencap Charitable Trust Limited (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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 that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements 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 financial statements 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 financial statements to be reached.



Rosanna Turner ACA DChA
Xeinadin South East Ltd
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH

Date: 21/10/2026

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Restated Unrestricted 2024 £	Restated Restricted 2024 £	Restated Total 2024 £
Income from:							
Donations and legacies	**3**	91,203	-	91,203	54,534	18,819	73,353
Charitable activities	**4**	82,804	31,972	114,776	74,827	33,772	108,599
Other trading activities	**5**	3,713	-	3,713	2,695	-	2,695
Investments	**6**	390	-	390	469	-	469
Total income		178,110	31,972	210,082	132,525	52,591	185,116
Expenditure on:							
Raising funds	**7**	591	-	591	1,311	-	1,311
Charitable activities	**8**	162,183	42,267	204,450	165,723	66,400	232,123
Total expenditure		162,774	42,267	205,041	167,034	66,400	233,434
Net income/(expenditure) and movement in funds		15,336	(10,295)	5,041	(34,509)	(13,809)	(48,318)
Reconciliation of funds:							
Fund balances at 1 January 2025		227,413	34,664	262,077	261,922	48,473	310,395
Fund balances at 31 December 2025		242,749	24,369	267,118	227,413	34,664	262,077

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025		2024 Restated	
Fixed assets		£	£	£	£
Tangible assets	**13**		118,949		99,523
Current assets					
Debtors	**14**	3,200		3,200	
Cash at bank and in hand		146,844		161,278	
		150,044		164,478	
Creditors: amounts falling due within one year	**15**	(1,875)		(1,924)	
Net current assets			148,169		162,554
Total assets less current liabilities			267,118		262,077
The funds of the charity					
Restricted income funds	**17**		24,369		34,664
Unrestricted funds	**18**		242,749		227,413
			267,118		262,077

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 19/10/2026

.....

Mrs S J Roughley
Trustee

Company registration number 02672192 (England and Wales)

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Maidstone Mencap Charitable Trust Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Cobtree Hall, Willington Street, Maidstone, Kent, ME15 8EB.

1.1 Basis of preparation

The financial statements of the charitable company, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2 Prior period error

During the year a review was done of historic accounting balances. As a consequence, an erroneous adjustment had been made in 2023, which has now been corrected retrospectively. This has resulted in an adjustment to the bank balance of £23,755 and funds b/f of £23,755.

Additionally, support costs were found to have been incorrectly allocated against various funds. This has resulted in an adjustment of £440 to the Youth Club Restricted fund, £692 to the Junior Gateway Fund, £4,404 to the Playschool Fund, £13,500 to the Clothworkers Fund, with the balance against the General Fund.

1.3 Going concern

At the time of approving the financial statements, the trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

All incoming resources are accounted for when the charity is legally entitled to the income after any performance conditions have been met, the amount measured reliably, and its is probable that the income will be received.

Donations are recognised by the charity on receipt. Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is received, it can be measured reliably, and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. For example, the amount the Charity would be willing to pay in the open market for such facilities and services. A corresponding amounts is recognised in expenditure. No amount is included for volunteer time in line with the SORP (FRS102).

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Income from grants is recognised at fair value at the earlier of receipt or when the Charity has entitlement after any performance conditions are met, it is probable that the income will be received and the amount can be measured reliably.

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies **(Continued)**

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying good and services in order to raise funds and is recognised when entitlement has occurred.

1.6 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.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	No depreciation
Leasehold improvements	10% on cost
Plant and equipment	25% on reducing balance
Fixtures and fittings	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	91,203	-	91,203	54,534	18,819	73,353

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activity						
Trusts and Foundations	77,314	31,972	109,286	69,337	33,772	103,109
Junior Gateway	5,490	-	5,490	5,490	-	5,490
	82,804	31,972	114,776	74,827	33,772	108,599

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Funraising events	713	570
Rent from clubs	3,000	2,125
Other trading activities	3,713	2,695

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	390	469

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Cost of raising funds	591	1,311

8 Expenditure on charitable activities

	2025 £	Restated 2024 £
Direct costs		
Staff costs	161,528	180,250
Depreciation and impairment	9,608	6,816
Playschool	9,224	4,036
Youth Club	2,570	2,846
Junior Gateway	11,032	17,219
Holiday Club	3,624	10,576
Other	6,864	10,380
	204,450	232,123
Analysis by fund		
Unrestricted funds	162,183	165,723
Restricted funds	42,267	66,400
	204,450	232,123

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's independent examiner:		
- for the independent examination of the charity's financial statements	1,200	1,200
- for other financial services	1,050	942
Depreciation of owned tangible fixed assets	9,608	6,816

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	7	3

Employment costs	2025	Restated 2024
Wages and salaries	149,382	170,885
Social security costs	10,583	7,721
Other pension costs	1,563	1,644
	161,528	180,250

The above is Full Time Equivalent. There are 12 part-time workers.

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings	Leasehold improvements	Plant and equipment	Fixtures and fittings	Total
	£	£	£	£	£
Cost					
At 1 January 2025	39,420	294,582	2,135	54,364	390,501
Additions	-	29,034	-	-	29,034
At 31 December 2025	39,420	323,616	2,135	54,364	419,535
Depreciation and impairment					
At 1 January 2025	-	263,720	1,185	26,073	290,978
Depreciation charged in the year	-	7,393	237	1,978	9,608
At 31 December 2025	-	271,113	1,422	28,051	300,586
Carrying amount					
At 31 December 2025	39,420	52,503	713	26,313	118,949
At 31 December 2024	39,420	30,862	950	28,291	99,523

Tracking ID: 1029545-1350695

14 Debtors

	2025	2024
Amounts falling due within one year:	**£**	**£**
Prepayments and accrued income	3,200	3,200

15 Creditors: amounts falling due within one year

	2025	2024
	£	**£**
Accruals and deferred income	1,875	1,924

16 Retirement benefit schemes

	2025	2024
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	1,563	1,644

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	**£**	**£**	**£**
The Maintenance Fund	2,250	-	-	2,250
Holiday Club - restricted funding	3,142	25,200	(28,327)	15
Youth Club - restricted funding	29,272	6,772	(13,940)	22,104
	34,664	31,972	(42,267)	24,369

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
			Restated	Restated
	£	£	£	£
The Maintenance Fund	2,250	-	-	2,250
Holiday Cub - restricted funding	16,721	41,509	(55,088)	3,142
Youth Club - restricted funding	29,942	11,082	(11,752)	29,272
	48,473	52,591	(66,400)	34,664

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General fund	67,684	103,250	(60,277)	110,657
Junior Gateway	21,552	5,490	(16,227)	10,815
Fixed Asset Replacement Fund	48,410	-	-	48,410
Contingency Fund	50,000	-	-	50,000
Playschool	39,767	69,370	(86,270)	22,867
	227,413	178,110	(162,774)	242,749

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
			Restated	Restated
	£	£	£	£
General Fund	125,056	63,856	(97,473)	91,439
Junior Gateway	28,421	10,277	(17,146)	21,552
Fixed Asset Replacement Fund	48,410	-	-	48,410
Contingency Fund	50,000	-	-	50,000
Playschool	9,595	58,392	(28,220)	39,767
General funds	440	-	(24,195)	(23,755)
	261,922	132,525	(167,034)	227,413

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

18 Unrestricted funds **(Continued)**

Fixed Asset Replacement Fund
Monies set aside for the repair and replacement of owned assets.

Contingency Fund
An amount equivalent to six months expenditure was set aside in a designated fund in order to ensure that, should the charity stop receiving funding, it could continue operating for a six months before needing to close.

Playschool Fund
Income received for the playschool is set aside and used for the running of the playschool therefore all income and expenditure for this will be shown under this new designated fund.

Holiday Club Fund
Income received for the Holiday Club is set aside and used for the running of the club therefore all income and expenditure for this will be shown under this new designated fund.

Youth Club Fund
Income received for the Youth Club is set aside and used for the running of the club therefore all income and expenditure for this will be shown under this new designated fund.

Junior Gateway Fund
Income received for Junior Gateway is set aside and used for the running of this activity and therefore all income and expenditure for this will be shown under this new designated fund.

Maintenance Fund
The Maintenance fund is a restricted fund that was set up to ensure emergency repairs can be carried out using this approved money.

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	118,949	-	118,949
Current assets/(liabilities)	123,800	24,369	148,169
	242,749	24,369	267,118

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	99,523	-	99,523
Current assets/(liabilities)	127,890	34,664	162,554
	227,413	34,664	262,077

MAIDSTONE MENCAP CHARITABLE TRUST LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

20 Charitable Incorporated Organisation

On 29th September 2025, MMCT (charity no 1009677) converted from a limited company by guarantee to a Charitable Incorporated Organisation (CIO), charity no (1009677). All assets and liabilities of the former charity were merged directly into the new entity, with no impact on the day to day activities of the charitable organisation.

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

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