

NEW FOREST MENCAP

England & Wales · Charity number 1038962

Details

Status	Registered
Legal form	Charitable company
Company number	02376432
Registered	1994-06-24
Register	View on the Charity Commission register

Contact

Address	The Nedderman Centre Marryat Road New Milton BH25 5NY
Phone	01425621893
Email	office@newforestmencap.org
Website	www.newforestmencap.org.uk

Activities

Objects: A) The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers: and B) To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life."learning disability" means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

Activities: New Forest Mencap provides support and services for people with a learning disability in the New Forest area, their families, dependants and carers which will benefit them and improve their quality of life. It offers advice and guidance to parent/carers and to volunteers and works to raise awareness of people with learning difficulties

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Disability, Recreation
- **Who:** People With Disabilities

Geography

- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£107,607	£166,387	-	-
2024-05-31	£188,136	£216,764	-	-
2023-05-31	£183,664	£191,078	-	-
2022-05-31	£249,165	£122,370	-	-
2021-05-31	£92,845	£85,856	-	-

Trustees

Name	Role	Appointed
David Challis		2026-01-26
Pauline Pegram		2024-05-13
Sarah Newman		2024-11-11
VALERIE JANE HANNAH MARIA BOWYER		
Wendy Mavis Trimnell		2026-04-14

NEW FOREST MENCAP

England & Wales - Charity number 1038962

Accounts

Company registration number: 02376432

Charity registration number: 1038962

New Forest Mencap

(A company limited by limited guarantee)

Annual Report and Financial Statements
for the Year Ended 31 May 2025

Westlake Clark Limited
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

**New Forest Mencap
Trustees' Report
For The Year Ended 31 May 2025**

Reference and Administrative Details

Trustees	R Amis (Hon Treasurer) S Newman (Appointed as on 11 th November 2024) D S W Lansdowne P Pegram M J Snell CBE (Chair) (Resigned as on 11 th November 2024)
Principle officer	Nedderman Centre Marryat Road New Milton BH25 5NY
Company Registration Number:	02376432
Charity Registration Number:	1038962
Independent Examiner:	Westlake Clark Limited Chartered Accountants 7 Lynwood Court Priestlands Place Lymington Hampshire SO41 9GA

**New Forest Mencap
Trustees' Report
For The Year Ended 31 May 2025**

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 year ended 31 May 2025.

Public Benefit

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 Performance and Activities

Total **Income** for the year, as shown on Page 9, was £107,607 (2023-24: £186,902).

Restricted Grants for the year were £ Nil (2023-24: £97,375).

Unrestricted income was primarily Grants totalling £52,768 gratefully received from: Garfield Weston £20,000, Cooper Dean £10,000, New Forest District Council £10,000, HCC Travel Training £4,840, Culture in Common £4,500, Communities Against Cancer and The Grace Trust £1,000.

In Addition, the Shop recorded income of £28,528 (2023-24: £22,428) which was a new record for us reflecting the work of our team of volunteers and voluntary management net of costs the contribution of the shop was £18,923 (2023-24: £13,849). Rental from hall hire for the year was £4,074 (2023-24: £2,689) the main contributor was the Stroke Group who no longer use the Nedderman Centre. Unrestricted income also included Subscriptions of £6,647 (2023-24: £6,932) which were mainly taken by the Gateway Clubs (New Milton £3,212 & Brockenhurst £3,310). Donations were £12,611 mostly funds raised by the Brockenhurst Gateway Club which raised £11,345; (2023-24 showed £44,651) but this included amounts that this year would have been classified as unrestricted grants including £ 20,000 from National Lottery, £2,000 from Burry Trust and more than £1,500 raised from a funeral.

Expenses for the year were £166,309 (2023-24: £217,999). Expenses on restricted projects were £82,872 of which £78,757 was on the National Lottery compared with £100,555 in 2023-24 and with the final £19,500 of the amazing £295,255 grant being spent between June and August 2025. The remainder of the 2023-24's restricted costs were £26,345 spent on the Employment and Volunteering project funded by Hampshire and Isle of Wight We're All Together with the final £2,644 spent in 2024-25.

Unrestricted costs were £83,437 (2023-24: £89,424) these costs included: Brockenhurst Gateway £11,848; New Milton Gateway £8,030; the Shop £9,605; support for the Employment and Volunteering Project after its funding had expired £7,043. Remaining costs include: Heat and Light for the Nedderman Centre £5,409; Repairs and Maintenance £5,009; Cleaning £4,325; Printing & Stationary £3,937; Website £2,156; Depreciation £2,142; Computer costs and software £1,615; Telecoms £1,605; Training £1,305; Insurance £1,356; Rent and rates for the Nedderman Centre £1,156; Independent examiners £1,056; Water Rates £848; Rent of the Nedderman Centre £500 most of the remaining costs were staff costs including redundancies.

The **Balance Sheet** shows that total assets of £148,950 (last year £207,652). The balance of restricted income funds has declined to £27,350 from £110,222. Unrestricted income funds have increased marginally to £121,600.

**New Forest Mencap
Trustees' Report
For The Year Ended 31 May 2025**

Over the years New Forest Mencap had been mostly operating through the Gateway Clubs in New Milton and Brockenhurst providing vital social opportunities for people with learning disabilities in the New Forest. Before Covid this was funded by: (i) profits made by the New Milton charity shop which was entirely staffed and managed by our magnificent volunteers; and (ii) income generated by sharing the Nedderman Centre with social or charitable enterprises. In addition, we undertook a number of projects which were externally funded and for which we employed staff on a project-by-project basis.

Before Covid this set up allowed us to employ an administrator who was able to manage the Nedderman Centre and the administration of the charity including paying and administering bills, book-keeping, premises management etc.

Following Covid the income generated by the Nedderman Centre melted away and it became clear to the trustees that the model described above could not survive. Trustees had to decide whether to plan a managed decline in the hope that conditions might improve or to take a more ambitious approach. In 2021-2022 trustees chose to take the more ambitious path if they could obtain funding.

Funding was obtained from the National Lottery Community Fund (NLCF) who committed £295,255 to what became the Life Skills (LS) and Information Advice and Guidance (IAG) projects which ran until August 2025. Trustees recognised that this generous commitment was a significant commitment for New Forest Mencap; such an increase the number of staff (increased from 2 to 8) and the scale of activities would take some management and need an overall member of staff including an overall manager as well as an increase in trustees. In addition to the two National Lottery projects LS and IAG we successfully bid for funds for the Employment and Volunteering project funded by Hampshire and Isle of Wight We're All Together.

These three projects worked wonderfully well over the period between 2022 and 2025 in helping many people that New Forest Mencap had not previously reached; empowering them and helping them grow skills and confidence in areas as diverse as digital skills, gardening, cookery and healthy eating, financial management, gardening, fishing, baking, arts and crafts, political awareness, yoga, cycling and drama. Outcomes included placements in local businesses and charities, and website redesign led by our members. Under IAG advice was dispensed well as people with learning difficulties and their careers with bespoke advice given to sixty families as well as more general workshops across the New Forest. The success of these projects was reflected in the results of a study by the University of Winchester which examined whether what was wanted and needed by people with learning disabilities in the New Forest and came up with pleasingly positive conclusions on what we have provided:

https://issuu.com/theuniversityofwinchester/docs/engage_listen_act_-_how_to_meet_the_needs_of_peopl

All of this took considerable effort not just by the participants but also by the staff to whom the trustees remain truly thankful.

The funding for these projects was, of course, not unlimited. In August 2024 we exhausted the funding for the Employment and Volunteering Project just as it was bearing fruit, Trustees decided to look for more funding and to continue to run the project out of the charity's reserves. Funding from the National Lottery was also limited and Trustees were very aware that National Lottery funding was contingent on projects becoming sustainable both in terms of becoming self-funding and in terms of being manageable for the charity itself.

New Forest Mencap Trustees' Report For The Year Ended 31 May 2025

Unfortunately, our organisation struggled to keep up with the increase in scale. Despite our best efforts the number of people stepping forward to help as trustees did not increase but actually decreased – a very common phenomenon in the charity sector post-covid. Further our attempts to hire an appropriate overall manager failed and we lost and as we got towards the end of the NL project uncertainty about what happened next meant that we were unable to replace first our office manager and then the manager of the Life Skills project who had moved on to pastures new. In discussion with National Lottery during the year it became clear that we would not be able to continue these projects which we had always known to be time limited.

Increased costs in running the Nedderman Centre together with the ongoing costs of running the Employment and Volunteering project meant that it was becoming clear that the continuation of the charity was not guaranteed and that over the medium-term reserves, those raised by the Gateway Clubs would eventually be exhausted since the increasing success of the Charity Shop was more than offset by the lost revenues in hiring out the Nedderman Centre. Accordingly, and after appropriate consultation with the staff, the trustees made the difficult decision to make remaining non zero-hours staff redundant at the end of August 2025 which marked the end of the National Lottery projects and the first anniversary of the end of funding for Employment and Volunteering which we had renamed Springboard to Employment. The plan was to concentrate on securing the financial security of the two Gateway clubs while deciding whether it was feasible to continue to operate from the Nedderman Centre in the future. This plan was discussed at an EGM on 6th October, 2025 and will be discussed again at the AGM at which these accounts are presented.

Communications

We have kept our members and service users informed by distributing newsletters and through Facebook and direct email correspondence. We have identified funds to help with the updating and modernisation of our website, whilst continuing to look to our users to provide content and practical input with their acquisition of new digital skills. Internal communications have continued to improve through the centralised use of SharePoint software.

Gateway Clubs

Our two Gateway Clubs, in Brockenhurst and New Milton, have continued to provide a range of social opportunities throughout the year. They are very popular and reflect the need our members have for social opportunities and interaction. Our thanks go to the leaders and volunteers who make the clubs possible. The lack of affordable transport in our rural area remains a problem which has yet to be addressed. We continue to provide administrative support and the closer integration of the two Gateway Clubs has continued to strengthen New Forest Mencap's activity.

Governance

All Directors of the Company are also Trustees of the Charity. The Trustees who served throughout the year are detailed on the Company Information page. The Board has the power to appoint additional Trustees subject to the limitations set out in the Memorandum and Articles of Association.

We have been unsuccessful in achieving our target of 7 members on the **Board of Trustees**, despite considerable efforts to advertise the position. For a large part of the year, five trustees have shouldered the significantly increasing workload, much of it in an executive capacity. Nonetheless, we have taken the opportunity of consulting and discussing with staff revised medium and long term aims. The successful appointment of a co-opted trustee in May and the anticipated two new appointments at the AGM in November

**New Forest Mencap
Trustees' Report
For The Year Ended 31 May 2025**

means we expect the Board to consist of 7 members in 2024/25. The recruitment of new trustees with the necessary skills and time required to fulfil the role and secure succession in effective governance remains a continuing challenge and requirement.

As Chair, I would like to thank my fellow trustees for their hard work, support and commitment throughout the year, not only at our monthly board meetings but through the range and diversity of meetings that occur from week to week and not infrequently day to day. I also wish to thank our outstanding team of staff for their enthusiasm, professionalism and success in helping us achieve our stated aims and objectives. Our volunteers remain essential to everything we do; they deserve our thanks and admiration.

Looking Ahead we have identified many of the wide-ranging needs of an even wider range of people with learning disabilities, their parents and carers who live in the New Forest and its surrounding areas. Many of these needs remain ill-defined and unmet with the costs associated growing.

Responding to these challenges will continue to be our focus in the years ahead. New Forest Mencap is now well developed as a service provider and the primary information hub for people with learning disabilities, their parents and carers in the New Forest. We are well situated, both to extend our current work in our local communities and to increase further our sphere of influence. We will continue to work in partnership where the opportunities arise.

Trustees are determined to make a positive difference to the lives of people with learning disabilities, their parents and carers in the New Forest. We therefore look forward to the future with optimism, taking advantage of opportunities and rising to the challenges. Our members deserve nothing less.

Trustees extend their thanks to all who have supported New Forest Mencap during a period that continues to be challenging for those we serve. We are indebted to our staff who have worked tirelessly to maintain and develop further our services. We would not be able to operate without our volunteers and remain hugely grateful to them all.

The annual report was approved by the Trustees of the Charity on December 30th, 2025.

Pauline Pegram

P. Pegram
Chair New Forest Mencap

Treasurer New Forest Mencap

**New Forest Mencap
Trustees' Report
For The Year Ended 31 May 2025**

Statement of Trustees' Responsibilities

The trustees (who are also the directors of New Forest Mencap for the purposes of company law) are responsible for preparing the trustees' report and the United Kingdom Accounting Standards preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 its incoming resources and application of resources, including its income and expenditure, of including its income and expenditure, 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 that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that 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.

Approved by the trustees of the charity on December 30th, 2025, and signed on its behalf by:

Pauline Pegram

P. Pegram
Chair of Trustees

Robert Amis

R. Amis
Treasurer and Trustee

New Forest Mencap

Statement of Financial Activities for the Year Ended 31 May 2025

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2025 which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of New Forest Mencap (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 New Forest Mencap 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 in giving me cause to believe:

1. accounting records were not kept in respect of New Forest Mencap 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.

Westlake Clark Limited
Chartered Accountants

7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Mencap
Statement of Financial Activities for the Year Ended 31 May 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Income and Endowments from				
Donations and fundraising:	3	72,026	-	72,026
Other Trading activities	4	34,548	-	34,548
Investment income	5	1,033	-	1,033
Total Income		107,607	-	107,607
Expenditure				
Expenditure on charitable activities	6	83,437	82,872	166,309
Total Expenditure		83,437	82,872	166,309
Net (expenditure)/Income		24,170	(82,872)	(58,702)
Funds transfer from old charity				
Transfer between funds	17	-	-	-
Net income/(expenditure) & net movement in funds after transfers		24,170	(82,872)	(58,702)
Total funds, brought forward		97,430	110,222	207,652
Total funds, carried forward	17	121,600	27,350	148,950

New Forest Mencap
Statement of Financial Activities for the Year Ended 31 May 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income and Endowments from				
Donations and fundraising:	3	55,315	97,375	152,690
Other Trading activities	4	33,365	-	33,365
Investment income	5	847	-	847
Total Income		<u>89,527</u>	<u>97,375</u>	<u>186,902</u>
Expenditure				
Expenditure on charitable activities	6	89,424	127,340	216,764
Total Expenditure		<u>89,424</u>	<u>127,340</u>	<u>216,764</u>
Net (expenditure)/Income		103	(29,965)	(29,862)
Funds transfer from old charity				
Transfer between funds	17	1,235	(1,235)	-
Net income/(expenditure) & net movement in funds after transfers		<u>1,338</u>	<u>(31,200)</u>	<u>(29,862)</u>
Total funds, brought forward		96,092	141,422	237,514
Total funds, carried forward	17	<u>97,430</u>	<u>110,222</u>	<u>207,652</u>

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	11		10,709		12,851
Current assets					
Stock	12	245		372	
Debtors	13	4,964		3,866	
Investments	14	2,736		2,736	
Cash at bank and in hand	15	165,947		209,559	
		<u>173,892</u>		<u>216,533</u>	
Liabilities					
Creditors falling due with in one year	16	(35,651)		(21,732)	
				<u>138,241</u>	<u>194,801</u>
Net current assets					
			<u>148,950</u>		<u>207,652</u>
The funds of the charity					
Unrestricted funds:					
General	17		121,600		97,430
Restricted funds	17		27,350		110,222
Total charity funds			<u>148,950</u>		<u>207,652</u>

For the financial year ending 31 May 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 year in question in accordance with section 476; and The directors acknowledge their responsibilities for complying with the Act in respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 19 were approved by the trustees and authorised on..... and signed on their behalf by:

Pauline Pegram

P. Pegram
Trustee

R. Amis



R. Amis
Treasurer & Trustee

New Forest Mencap

Notes to the Financial Statements for the Year Ended 31 May 2025

1. Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is: Nedderman Centre, Marryat Road, New Milton, BH25 5NY.

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 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

New Forest Mencap 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.

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 as and when they are received, based upon recognition of the costs of projects and other purposes in which they relate.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. 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 aggregates similar costs to that category.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2025

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.

Governance costs

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

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 £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Land and buildings	"Over the remaining period of the lease to 25th to
Furniture, fixtures and equipment	25% reducing balance

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

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

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. 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."

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2025

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.

Trade creditors

"Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers, Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price."

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.

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

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.

3. Income from donations and fundraising

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Appeals and Donations	12,611	-	12,611	44,651
Grants Receivable	52,768	-	52,768	101,107
Subscriptions	6,647	-	6,647	6,932
	72,026	-	72,026	152,690

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2025

4. Income from other trading activities

	Unrestricted Funds £	Total 2025 £	Total 2024 £
Sales of Goods and Services	28,528	28,528	23,692
Property Rental income	6,020	6,020	9,672
	34,548	34,548	33,365

5. Investment Income

	Unrestricted Funds £	Total 2025 £	Total 2024 £
Interest Receivable on Bank Deposits	1,033	1,033	847
	1,033	1,033	847

6. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Cost of generating donations and fundraising	83,437	82,872	166,309	216,764
	83,437	82,872	166,309	216,764

7. Net incoming/outgoing resources

Net income/outgoing resources for the year

	2025 £	2024 £
Depreciation of fixed asset	2,142	2,142
	2,142	2,142

8. Trustees' remuneration and expenses

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

No trustees, nor any persons connected with them, have received any reimbursed expenses or any other benefits from the charity during the year.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2025

9. Staff Cost

The aggregate payroll cost were as follows:

	2025	2024
Staff costs	£	£
Wages and Salaries	92,497	125,603
Pension cost	933	3,216
	93,430	128,819
	93,430	128,819

10. Taxation

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

11. Tangible Fixed Assets

	Land and building	Furniture and equipment	Total
	£	£	£
Cost			
At 1st June 2024	88,291	29,433	117,724
Additions	-	-	-
Disposal	-	-	-
As at 31st May 2025	88,291	29,433	117,724
Depreciation			
At 1st June 2024	75,440	29,433	104,873
Charge for the year	2,142	-	2,142
As at 31st May 2025	77,582	29,433	107,015
Net Book Value			
As at 31st May 2025	10,709	-	10,709
As at 1st June 2024	12,851	-	12,851

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2025

12. Stocks

	2025	2024
	£	£
Stocks	245	372
	<u>245</u>	<u>372</u>

13. Debtors

	2025	2024
	£	£
Trade Debtors	4,944	3,666
Sundry Debtors	20	200
	<u>4,964</u>	<u>3,866</u>

14. Current Asset Investments

	2025	2024
	£	£
Unit Trust	2,736	2,736
	<u>2,736</u>	<u>2,736</u>

15. Cash and cash on hand

	2025	2024
	£	£
Cash on hand	3,039	3,039
Cash at bank	162,908	206,520
	<u>165,947</u>	<u>209,559</u>

16. Creditors falling due within one year

	2025	2024
	£	£
Other taxation and social security	23,831	12,553
Accruals	11,820	9,179
	<u>35,651</u>	<u>21,732</u>

Other Taxation and social security includes the following liabilities:

	2025	2024
	£	£
Paye	19,750	7,943
Pension	4,081	4,610
	<u>23,831</u>	<u>12,553</u>

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2025

17. Funds

	Balance at 1 June 2024	Incoming resources	Resources expended	Transfers	Balance at 31 May 2025
Unrestricted Funds					
General	97,430	107,607	(83,437)	-	121,600
Total Unrestricted	97,430	107,607	(83,437)	-	121,600
Restricted					
Co-Op	-	-	-	-	-
Friends of Fernmount	4,975	-	-	-	4,975
Gerald Micklem Gateway awards	2,875	-	-	-	2,875
Hampshire CC Get Going Again	2,644	-	(2,644)	-	-
Hampshire and IOW - We're All Together	-	-	-	-	-
Hampshire and IOW - Pedall/Walks	-	-	-	-	-
National Lottery - IAG	31,343	-	(26,221)	-	5,122
National Lottery - LS	66,914	-	(52,536)	-	14,378
RMS -Tackling Inequalities 2	1,471	-	(1,471)	-	-
RMS - Tackling Inequalities 3 (Pedall)	-	-	-	-	-
Total Restricted	110,222	-	(82,872)	-	27,350
Total Funds	207,652	107,607	(166,309)	-	148,950

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2025

18. Analysis of net assets between funds

	Unrestricted General £	Restricted funds £	Total funds at 31st May 2025 £
Tangible fixed assets	10,709	-	10,709
Current assets	157,251	16,641	173,892
Current liabilities	(35,651)	-	(35,651)
Total Net assets	132,309	16,641	148,950

	Unrestricted General £	Restricted funds £	Total funds at 31st May 2024 £
Tangible fixed assets	12,851	-	12,851
Current assets	119,162	97,371	216,533
Current liabilities	(21,732)	-	(21,732)
Total Net assets	110,281	97,371	207,652

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2025

Previous year

	Balance at 1 June 2023	Incoming resources	Resources expended	Transfers	Balance at 31 May 2024
Unrestricted					
General	96,092	89,527	(89,424)	1,235	97,430
Total Unrestricted	96,092	89,527	(89,424)	1,235	97,430
Restricted					
Co-Op	2,127	-	(2,127)	-	-
Friends of Fernmount	4,975	-	-	-	4,975
Gerald Micklem Gateway awards	2,875	-	-	-	2,875
Hampshire CC Get Going Again	28,989	-	(26,345)	-	2,644
Hampshire and IOW - We're All Together	1,137	(1,089)	(48)	-	-
Hampshire and IOW - Pedall/Walks	417	-	-	(417)	-
National Lottery - IAG	9,378	56,225	(34,260)	-	31,343
National Lottery - LS	89,235	43,474	(65,795)	-	66,914
RMS -Tackling Inequalities 2	1,471	-	-	-	1,471
RMS - Tackling Inequalities 3 (Pedall)	818	-	-	(818)	-
Total Restricted	141,422	98,610	(128,575)	(1,235)	110,222
Total Funds	237,514	188,137	(217,999)	-	207,652

NEW FOREST MENCAP

England & Wales - Charity number 1038962

Accounts

Company registration number: 02376432
Charity registration number: 1038962

New Forest Mencap

(A company limited by limited guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2024

Westlake Clark Limited
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Mencap

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 19

New Forest Mencap

Reference and Administrative Details

Trustees

R Amis (Hon Treasurer)
N Ainley MBE (appointed 15/05/2023) – (Resigned 06/04/2024)
V J Bowyer
D S W Lansdowne
P Pegram (resigned 15/11/2022) – (Re-appointed 13/05/2024)
M J Snell CBE (Chair)

Principal Office: Nedderman Centre
Marryat Road
New Milton
BH25 5NY

Company Registration Number: 02376432

Charity Registration Number: 1038962

Independent Examiner: Westlake Clark Limited
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Mencap

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 year ended 31 May 2023.

Objectives and aims

Following discussions and consultation with staff in March 2024, Trustees agreed to amend the Vision and Mission for New Forest Mencap as follows:

Vision: People with a Learning Disability in the New Forest and surrounding areas should be able to live their best lives.

Mission: To provide people with a learning disability, and their carers, with high quality support, information, and training to enable them to live their best life.

To develop partnerships to support service provision.

Strategic Priorities were also agreed:

- 1 To consolidate and institutionalise existing services.
- 2 To ensure we understand the needs of our stakeholders.
- 3 To ensure we have a sustainable income base.
- 4 To maximise the efficient use of our resources.
- 5 To increase our visibility in the community.

Public Benefit

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 Performance and Activities

Total **Income** for the year, as shown on Page 7, was £186,901 (last year £183,664) a small increase on performance in 2023.

Grants from Restricted Funds totalled £98,610 (last year £96,988), principally from the National Lottery Community Fund (NLCF); both Life Skills and Information Advice and Guidance projects will continue to be funded by until August 2025.

The significant increase in expenditure on restricted grant activities to £127,340 in 2023-24) reflects the critical mass we have reached with the NLCF and HCC projects and ongoing activities funded by HIWC and RMS; these are very positive signs of continued progress, as shown below.



From the £47,973 Employment and Volunteering project the funded by Hampshire County Council (HCC), a further £ 25,110 was spent in 2023-24 (£18,984 in 2022-23). The £ 3,879 balance of the original grant of from HCC was spent by August 31st, 2024. In the absence of an external provider of funds for the project, trustees have agreed to continue to fund the project, renamed Springboard to Employment, until December 31st, 2024, in the first instance. Previously received grants from the Hampshire and Isle of Wight Community Fund (HIWC) have supported the Digital Drop-in and Pedall projects throughout the year. Other restricted grant balances from the Co-op and Royal Mencap Society (RMS) have funded transport, plus Healthier Me and Tackling Inequalities activities.

New Forest Mencap

Income from **Unrestricted Funds** totalled £89,526 (last year £86,676) including £20,000 from NLCF, £5,000 from the Cooper Dean Trust, £4,750 from the Together Fund, £2,500 from the Charlotte Bonham-Carter Trust Clark, £1,000 from the University of Winchester to support a joint research project, £2,440 from donations and £2,765 from subscriptions. Income from the Stroke Group £3,764, the Food Larder £2,250, the Jesus Reigns Ministry £1,260 reflect well on our successful efforts to diversify and generate increased income from the Nedderman Centre. Our New Milton Charity shop, run entirely by volunteers, raised £23,693 (last year £21,962); after costs of £8,499, the net income of £15,194 remains our prime source of continuing unrestricted income. Unrestricted expenses were £89,424 (last year £92,839). We are both grateful and dependent on income received from our external grant funders for the greater part of our developmental work with people who have learning disabilities in the New Forest.

Total Costs for the year were £216,764 (last year £191,078), an increase of £25,686. Staffing costs of £128,819 (last year £110,599) accounted for the increase, reflecting the continuing growth in activities supporting people with learning disabilities. We were unsuccessful in our aim to appoint and retain an Operations' Manager, a post which remains essential and has been temporarily contracted out during the year.

The **Balance Sheet** shows that total assets of £208,886 (last year £237,514). The balance of restricted income funds has declined to £111,457 from £141,422. Unrestricted income funds have increased marginally to £96,252.

Unrestricted Income Funds, which are New Forest Mencap's core reserves, and therefore exclude all Restricted Funds, were £97,429 (last year £96,092).

Of these reserves £ 37,538 are controlled by the Brockenhurst and New Milton Gateway Clubs. After excluding Fixed Assets £12,858 that leaves £47,033 (last year £45,990) to cover increased core costs, including increases in both premises and staff costs. £47,033 represents about 7 months of our core annual costs. We have targeted £76,000 as our reserve, representing 12 months of projected annual costs.

Whilst our performance this year has been encouraging, looking ahead to 2024-2025 we will need to raise additional core funds to achieve our reserve target. Trustees are also mindful that NLCF funds will have been fully expended by August 2025. The Operations' Manager role remains essential if we are to maintain the momentum we have generated through NLCF; our bid for continuation funding to NLCF in Spring 2025 is therefore central to our ambitions.

Communications

We have kept our members and service users informed by distributing newsletters and through Facebook and direct email correspondence. We have identified funds to help with the updating and modernisation of our website, whilst continuing to look to our users to provide content and practical input with their acquisition of new digital skills. Internal communications have continued to improve through the centralised use of SharePoint software.

Gateway Clubs

Our two Gateway Clubs, in Brockenhurst and New Milton, have continued to provide a range of social opportunities throughout the year. They are very popular and reflect the need our members have for social opportunities and interaction. Our thanks go to the leaders and volunteers who make the clubs possible. The lack of affordable transport in our rural area remains a problem which has yet to be addressed. We continue to provide administrative support and the closer integration of the two Gateway Clubs has continued to strengthen New Forest Mencap's activity.

New Forest Mencap

Governance

All Directors of the Company are also Trustees of the Charity. The Trustees who served throughout the year are detailed on the Company Information page. The Board has the power to appoint additional Trustees subject to the limitations set out in the Memorandum and Articles of Association.

We have been unsuccessful in achieving our target of 7 members on the **Board of Trustees**, despite considerable efforts to advertise the position. For a large part of the year, five trustees have shouldered the significantly increasing workload, much of it in an executive capacity. Nonetheless, we have taken the opportunity of consulting and discussing with staff revised medium and long term aims. The successful appointment of a co-opted trustee in May and the anticipated two new appointments at the AGM in November means we expect the Board to consist of 6 members in 2024/25. The recruitment of new trustees with the necessary skills and time required to fulfil the role and secure succession in effective governance remains a continuing challenge and requirement.

As Chair, I would like to thank my fellow trustees for their hard work, support and commitment throughout the year, not only at our monthly board meetings but through the range and diversity of meetings that occur from week to week and not infrequently day to day. I also wish to thank our outstanding team of staff for their enthusiasm, professionalism and success in helping us achieve our stated aims and objectives. Our volunteers remain essential to everything we do; they deserve our thanks and admiration.

Looking Ahead we have identified many of the wide-ranging needs of an even wider range of people with learning disabilities, their parents and carers who live in the New Forest and its surrounding areas. Many of these needs remain ill-defined and unmet with the costs associated growing. Responding to these challenges will continue to be our focus in the years ahead. New Forest Mencap is now well developed as a service provider and the primary information hub for people with learning disabilities, their parents and carers in the New Forest. We are well situated, both to extend our current work in our local communities and to increase further our sphere of influence. We will continue to work in partnership where the opportunities arise.

Trustees are determined to make a positive difference to the lives of people with learning disabilities, their parents and carers in the New Forest. We therefore look forward to the future with optimism, taking advantage of opportunities and rising to the challenges. Our members deserve nothing less.

Trustees extend their thanks to all who have supported New Forest Mencap during a period that continues to be challenging for those we serve. We are indebted to our staff who have worked tirelessly to maintain and develop further our services. We would not be able to operate without our volunteers and remain hugely grateful to them all.

The annual report was approved by the Trustees of the Charity on October 14th, 2024.



M.J. Snell CBE
Chair New Forest Mencap



R. Amis
Treasurer New Forest Mencap

New Forest Mencap

Statement of Trustees' Responsibilities

The trustees (who are also the directors of New Forest Mencap for the purposes of company law) are responsible for preparing the trustees' report and the United Kingdom Accounting Standards preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 its incoming resources and application of resources, including its income and expenditure, of including its income and expenditure, 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 that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that 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.

Approved by the trustees of the charity on October 14th, 2024, and signed on its behalf by:



M.J. Snell CBE
Chair of Trustees



R. Amis
Treasurer and Trustee

Independent Examiner's Report to the trustees of New Forest Mencap

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2024 which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of New Forest Mencap (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 New Forest Mencap 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 in giving me cause to believe:

1. accounting records were not kept in respect of New Forest Mencap 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.

Westlake Clark Limited

Westlake Clark Limited
Chartered Accountants

7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

11/02/2025

New Forest Mencap
Statement of Financial Activities for the Year Ended 31 May 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note:	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from				
Donations and fundraising:	3	55,315	98,610	153,925
Other Trading activities	4	33,364	-	33,364
Investment income	5	847	-	847
Total Income		<u>89,526</u>	<u>98,610</u>	<u>188,136</u>
Expenditure on:				
Raising funds	6	-	-	-
Charitable activities	7	(89,424)	(127,340)	(216,764)
Total Expenditure		<u>(89,424)</u>	<u>(127,340)</u>	<u>(216,764)</u>
Gains/Losses on Investment Assets		-	-	-
Net income		102	(28,730)	(28,628)
Transfers Between funds	18	1,235	(1,235)	-
Net Movement in funds		1,337	(29,965)	(28,628)
Reconciliation of funds				
Total funds brought forward		96,092	141,422	237,514
Total funds carried forward	18	<u>97,429</u>	<u>111,457</u>	<u>208,886</u>

New Forest Mencap

Statement of Financial Activities for the Year Ended 31 May 2024

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note:	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from				
Donations and fundraising:	3	55,754	96,988	152,742
Other Trading activities	4	29,930	-	29,930
Investment income	5	992	-	992
Total Income		86,676	96,988	183,664
Expenditure on:				
Raising funds	6	(413)	-	(413)
Charitable activities	7	(92,426)	(98,239)	(190,665)
Total Expenditure		(92,839)	(98,239)	(191,078)
Gains/Losses on Investment Assets		3	-	3
Net income/ (expenditure)		(6,160)	(1,251)	(7,411)
Transfers Between funds		-	-	-
Net Movement in funds		(6,160)	(1,251)	(7,411)
Reconciliation of funds				
Total funds brought forward		102,252	142,673	244,925
Total funds carried forward	18	96,092	141,422	237,514

New Forest Mencap

(Registration number: 0237 6432)
Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Assets	12	12,851	14,993
Current Assets			
Stocks	13	372	382
Debtors	14	3,866	739
Investments	15	2,736	2,736
Cash at Bank and in hand	16	98,610	234,836
		<u>105,584</u>	<u>238,693</u>
Creditors: amounts falling due within one year	17	<u>(21,732)</u>	<u>(16,172)</u>
Net current assets		<u>83,852</u>	<u>222,521</u>
Net assets		<u>96,703</u>	<u>237,514</u>
for the Year Ended 31 May 2023			
Funds of the Charity:			
Restricted income Funds			
Restricted funds	18	111,457	141,422
Unrestricted income Funds			
Unrestricted funds		97,429	96,092
Total Funds	18	<u>208,886</u>	<u>237,514</u>

For the financial year ending 31 May 2024 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 year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the Act in respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 19 were approved by the trustees and authorised on 13th November, 2023 and signed on their behalf by:



M. Snell
Trustee



R. Amis
Treasurer & Trustee

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £ Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Nedderman Centre
Marryat Road
New Milton
BH25 5NY

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 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

New Forest Mencap 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.

New Forest Mencap

Notes to the Financial Statements for the Year Ended 31 May 2024

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 as and when they are received, based upon recognition of the costs of projects and other purposes in which they relate.

Government Grants (Furlough Scheme)

Income from a government grant relating to the Corona Virus Job Retention Scheme (Furlough) is recognised under Donations and Fundraising in the period to which the grant relates.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. 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 aggregates similar costs to that category.

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.

Governance costs

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

New Forest Mencap

Notes to the Financial Statements for the Year Ended 31 May 2024

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 £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Land and buildings	Over the remaining period of the lease to 25 th March 2030
Furniture, fixtures and equipment	25% reducing balance

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

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

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. 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.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2024

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers, Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price.

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.

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

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2024

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.

3. Income from donations and fundraising

	Unrestricted Funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Appeals and Donations	44,651	-	44,651	4,654
Fundraising Activities	-	-	-	2,072
Grants Receivable	3,732	98,610	102,342	138,588
Subscriptions	6,932	-	6,932	7,428
Furlough	-	-	-	-
Covid Grant from New Forest DC	-	-	-	-
Gift Aid	-	-	-	-
	<u>55,315</u>	<u>98,610</u>	<u>153,925</u>	<u>152,742</u>

4. Income from other trading activities

	Unrestricted Funds	Total 2024	Total 2023
	£	£	£
Trading Income:			
Sales of Goods and Services	23,693	23,693	21,962
First Opportunities	-	-	4,231
Property Rental income	9,672	9,672	3,737
	<u>33,364</u>	<u>33,364</u>	<u>29,930</u>

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2024

5. Investment Income

	Unrestricted	2024	2023
	Funds	£	£
Income from dividends:			
Dividends receivable from other investments	-	-	-
Interest receivable and similar income:	-		
Interest Receivable on Bank Deposits	847	847	992
	<u>847</u>	<u>847</u>	<u>992</u>

6. Expenditure on raising funds

	2024	2023
	£	£
Cost of generating donations and fundraising	-	413
	<u>-</u>	<u>413</u>

7. Expenditure on charitable activities

	Unrestricted	Restricted	2024	2023
	Funds	Funds	£	£
	£	£		
Cost of generating donations and fundraising	89,424	127,340	216,764	190,665
	<u>89,424</u>	<u>127,340</u>	<u>216,764</u>	<u>190,665</u>

8. Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2024	2023
	£	£
Depreciation of fixed assets	2,142	2,142
	<u>2,142</u>	<u>2,142</u>

9. Trustees' remuneration and expenses

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

No trustees, nor any persons connected with them, have received any reimbursed expenses or any other benefits from the charity during the year.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2024

10. Staff Costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	125,603	108,598
Pension costs	3,216	2,001
	128,819	110,599

11. Taxation

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

12. Tangible Fixed Assets

	Land and Buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 June 2023	88,291	29,433	117,724
At 31 May 2024	88,291	29,433	117,724
Depreciation			
At 1 June 2023	73,298	29,433	102,731
At 31 May 2024	75,440	29,433	104,873
Net Book Value			
At 1 June 2023	14,993	-	14,993
At 31 May 2024	12,851	-	12,851

Included within the net book value of land and buildings above is £ Nil (2023 £ Nil) in respect of freehold land and buildings and £ 12,851 (2023 £ 14,993) in respect of freeholds.

	2024	2023
	£	£
13. Stock		
Stocks	372	382
	2024	2023
	£	£
14. Debtors		
Trade Debtors	3,666	739
Sundry Debtors	200	
	<u>3,866</u>	<u>739</u>
	2024	2023
	£	£
15. Current Asset Investments		
Unit Trust	2,736	2,736
	2024	2023
	£	£
16. Cash and cash on hand		
Cash on hand	2,535	2,040
Cash at bank	207,023	232,796
	<u>209,558</u>	<u>234,836</u>
	2024	2023
	£	£
17. Creditors falling due within one year		
Trade Creditors	-	-
Other taxation and social security	12,553	15,322
Accruals	9,179	850
	<u>21,732</u>	<u>16,172</u>
Other Taxation and social security includes the following liabilities:		
	2024	2023
	£	£
PAYE	7,943	13,175
Pension Creditor	4,610	2,147
Wages Control	<u>12,553</u>	<u>15,322</u>

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2024

18. Funds

	Balance at 01-Jun 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Other Recognised gains/(losses) £	Balance at 31-May 2024 £
Unrestricted Funds						
General	96,092	89,526	(89,424)	1,235	-	97,429
Total Unrestricted Funds	<u>96,092</u>	<u>89,526</u>	<u>(89,424)</u>	<u>1,235</u>	<u>-</u>	<u>97,429</u>
Restricted Funds						
Co-Op	2,127	-	(2,127)	-	-	-
Friends of Fernmount	4,975	-	-	-	-	4,975
Gerald Micklem Gateway awards	2,875	-	-	-	-	2,875
Hampshire CC Get Going Again	28,989	-	(25,110)	-	-	3,879
Hampshire and IOW - We're All Together (Digital Drop in Project)	1,137	(1,089)	(48)	-	-	-
Hampshire and IOW - Pedall/Walks	417	-	-	(417)	-	-
National Lottery - IAG	9,378	56,225	(34,260)	-	-	31,343
National Lottery - LS	89,235	43,474	(65,795)	-	-	66,914
RMS - Tackling Inequalities 2	1,471	-	-	-	-	1,471
RMS - Tackling Inequalities 3 (Pedall)	818	-	-	(818)	-	-
Total Restricted Funds	<u>141,422</u>	<u>98,610</u>	<u>(127,340)</u>	<u>(1,235)</u>	<u>-</u>	<u>111,457</u>
Total Funds	<u>237,514</u>	<u>188,136</u>	<u>(216,764)</u>	<u>-</u>	<u>-</u>	<u>208,886</u>

New Forest Mencap

Notes to the Financial Statements for the Year Ended 31 May 2024

18. Funds

	Balance at 01-Jun 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Other Recognised gains/(losses) £	Balance at 31-May 2023 £
Unrestricted Funds						
General	102,252	86,676	(92,839)	-	3	96,092
Total Unrestricted Funds	<u>102,252</u>	<u>86,676</u>	<u>(92,839)</u>	<u>-</u>	<u>3</u>	<u>96,092</u>
Restricted Funds						
<i>Restricted Funds</i>						
Co-Op	3,264	-	(1,137)	-	-	2,127
Friends of Fernmount	4,980	-	(5)	-	-	4,975
Gerald Micklem Gateway awards	2,875	-	-	-	-	2,875
Hampshire CC Get Going Again	47,973	-	(18,984)	-	-	28,989
Hampshire and IOW - We're All Together (Digital Drop in Project)	6,596	-	(5,460)	-	-	1,137
Hampshire and IOW - Pedall/Walks	2,294	-	(1,877)	-	-	417
National Lottery - IAG	17,711	28,206	(36,539)	-	-	9,378
National Lottery - LS	53,327	68,782	(32,874)	-	-	89,235
RMS -Tackling Inequalities 2	1,471	-	-	-	-	1,471
RMS - Tackling Inequalities 3 (Pedall)	2,183	-	(1,364)	-	-	818
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-				

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2024

19. Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 May 2024
	General	£		
Tangible fixed assets	12,851		12,851	
Current assets	6,978	98,606	105,584	
Current liabilities	(21,732)	-	(21,732)	
Total Net Assets	(1,903)	98,606	96,703	

	Unrestricted funds		Restricted funds	Total funds at 31 May 2023
	General	£		
Tangible fixed assets	14,993		14,993	
Current assets	112,264	126,429	238,693	
Current liabilities	(16,172)	-	(16,172)	
Total Net Assets	111,085	126,429	237,514	

NEW FOREST MENCAP

England & Wales - Charity number 1038962

Accounts

Company registration number: 02376432
Charity registration number: 1038962

New Forest Mencap

(A company limited by limited guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2023

Westlake Clark Limited
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Mencap

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 19

New Forest Mencap

Reference and Administrative Details

Trustees
A J Almeida (resigned 15/11/2022)
R Amis (Hon Treasurer)
N Ainley MBE (appointed 15/05/2023)
V J Bowyer
D S W Lansdowne
P Pegram (resigned 15/11/2022)
M J Snell CBE (Chair)

Principal Office:
Nedderman Centre
Marryat Road
New Milton
BH25 5NY

Company Registration Number: 02376432

Charity Registration Number: 1038962

Independent Examiner:
Westlake Clark Limited
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Mencap

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 year ended 31 May 2023.

Objectives and aims

New Forest Mencap provides support and services for people with a learning disability in the New Forest area, their families, dependents, and carers, which will benefit them and improve their quality of life.

Public Benefit

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 Performance and Activities

Total **Income** for the year, as shown on Page 7, was £183,664 (last year £249,165) a fall of £65,501 or 25%. This was principally due to a reduction in income from the National Lottery Fund.

Grants from Restricted Funds totalled £96,988 from the National Lottery Community Fund (NLCF), £68,782 allocated to Life Skills and £28,206 to Information Advice and Guidance. Both projects will continue to be funded by the NLCF until August 2025.

£18,984 of costs were spent on the Employment and Volunteering project funded by Hampshire County Council (HCC). The balance of the original grant of £47,973 from HCC will be spent by December 2023. Previously received grants from the Hampshire and Isle of Wight Community Fund (HIWC) have supported the Digital Drop-in and Pedall projects throughout the year. Other restricted grant balances from the Co-op and Royal Mencap Society (RMS) have funded transport, plus Healthier Me and Tackling Inequalities activities.

The significant increase in expenditure on restricted grant activities (from £64,664 in 2021-22 to £98,239 in 2022-23) reflects the critical mass we have reached with the NLCF and HCC projects and ongoing activities funded by HIWC and RMS; these are very positive signs.

Grants from Unrestricted Funds totalled £ 86,676 (2021-22 £73,532) including £27,300 from Lloyds Bank, £2,000 from Arnold Clark, £5,100 from First Opportunities. A grant of £5,200 from the New Forest District Council (NFDC) helped us complete an imaginative Arts project resulting in a permanent mural on display in the town centre. Income from the Food Larder £1,200, and from the Lyndhurst Surgery £2,500 reflect well on our efforts to diversify. Our New Milton Charity shop, run entirely by volunteers, raised £22,100 (last year £20,669); after costs of £9,000, the net income of £13,100 remains our prime source of unrestricted income. Rental income from the Nedderman Centre (NC) fell to £3,500 (last year £6,594) and requires significant improvement to compete with superior local venues. Unrestricted expenses were £92,839 (last year £57,706) of which core expenditure was £76,000, reflecting the return to full activity of the Brockenhurst and New Milton Gateway Clubs and increased core costs including the cost of an Operations Manager to manage an increase in staff on projects and core activities from 2.4 to 6.4 full-time-equivalent. We are both grateful and dependent on income received from our external grant funders for the greater part of our developmental work with people who have learning disabilities in the New Forest.

Total Costs for the year were £191,078 (last year £122,370), an increase of £68,708. Staffing costs of £110,598 (last year £51,908) largely accounted for the increase and reflect the significant growth in activities supporting people with learning disabilities. We were unsuccessful in our aim to appoint and retain an Operations' Manager, a post which remains essential and is currently being temporarily contracted out. Whilst costs have continued to increase, we have reached agreement with the NLCF to carry forward project income to August 2025 and to allocate previously unspent funds in Year one as a result of the pandemic.

New Forest Mencap

The **Balance Sheet** shows that net assets of £237,514 have been maintained (last year £244,925). The balance of restricted income funds of £141,422 is similar to that of last year £142,673. Unrestricted income funds fell by £6,160 to £96,092.

New Forest Mencap's Reserves, which exclude all Restricted Funds and Fixed Assets, were £81,099 (last year £85,117).

Of these reserves £ 36,735 are attributed to the Brockenhurst and New Milton Gateway Clubs, leaving £44,363 (last year £48,918) to cover increased core costs, including increases in both premises and staff costs. £44,363 represents about 7 months of our annual costs. We have targeted £76,000 as our core reserve, representing 12 months of annual core costs.

Looking ahead to 2023-2024, unless we raise additional core funds, we anticipate a further reduction in our core funds. We need the Operations Manager role, but it is not financially sustainable without additional core funding while remaining essential if we are to maintain the momentum we have generated through NLCF and other project activities.

Communications

We have kept our members and service users informed by distributing newsletters and through Facebook and direct email correspondence. We have identified funds to help with the updating and modernisation of our website, whilst continuing to look to our users to provide content and practical input with their acquisition of new digital skills. Internal communications have continued to improve through the centralised use of SharePoint software.

Gateway Clubs

Our two Gateway Clubs, in Brockenhurst and New Milton, have continued to provide a range of social opportunities throughout the year. They are very popular and reflect the need our members have for social opportunities and interaction. Our thanks go to the leaders and volunteers who make the clubs possible. The lack of affordable transport in our rural area remains a problem which has yet to be addressed. We continue to provide administrative support and the closer integration of the two Gateway Clubs has been a significant achievement.

Governance

All Directors of the Company are also Trustees of the Charity. The Trustees who served throughout the year are detailed on the Company Information page. The Board has the power to appoint additional Trustees subject to the limitations set out in the Memorandum and Articles of Association.

We have been unsuccessful in achieving our target of 7 members on the **Board of Trustees**, despite considerable efforts to advertise the position. For a large part of the year, four trustees have shouldered the significantly increasing workload, much of it in an executive capacity, leaving less opportunity for strategic discussions about our medium and long term aims. The successful appointment of a co-opted trustee in May means we expect the Board to consist of just 5 members in 2023/24. The recruitment of new trustees with the necessary skills and time required to fulfil the role remains therefore an urgent requirement. Despite this unmet challenge, trustees have successfully initiated a discussion with staff reviewing our vision, values and strategic planning.

As Chair, I would like to thank my fellow trustees for their support and commitment throughout the year, not only at our monthly board meetings but through the range and diversity of meetings that occur

New Forest Mencap

from week to week and not infrequently day to day. I also wish to thank our outstanding team of staff for their enthusiasm, professionalism and success in helping us achieve our stated aims and objectives.


Looking Ahead

We have identified many of the wide-ranging needs of people with learning disabilities, their parents and carers who live in the New Forest and its surrounding areas. Many of them are not being effectively met and this will continue to be our focus in the years ahead. The continuing impact of the pandemic added to significant increases in the cost of living will adversely affect the communities we serve. We will continue to develop New Forest Mencap as a service provider and the primary information hub for people with learning disabilities, their parents and carers in the New Forest. We are well situated, both to continue our current work and to extend our sphere of influence. We will continue to work in partnership where the opportunities arise.

Trustees are determined to make a positive difference to the lives of people with learning disabilities, their parents and carers in the New Forest. We therefore look forward to the future with optimism, taking advantage of opportunities and rising to the challenges. Our members deserve nothing less.

Trustees extend their thanks to all who have supported New Forest Mencap during a period that continues to be challenging for those we serve. We are indebted to our staff who have worked tirelessly to maintain and develop further our services. We would not be able to operate without our volunteers and remain hugely grateful to them all.

The annual report was approved by the Trustees of the Charity on October 23rd, 2023.



M.J. Snell CBE
Chair New Forest Mencap



R. Amis
Treasurer New Forest Mencap

New Forest Mencap

Statement of Trustees' Responsibilities

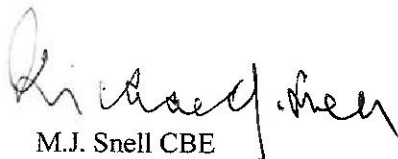
The trustees (who are also the directors of New Forest Mencap for the purposes of company law) are responsible for preparing the trustees' report and the United Kingdom Accounting Standards preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 its incoming resources and application of resources, including its income and expenditure, of including its income and expenditure, 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 that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that 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.

Approved by the trustees of the charity on October 23rd, 2023, and signed on its behalf by:



M.J. Snell CBE
Chair of Trustees



R. Amis
Treasurer and Trustee

Independent Examiner's Report to the trustees of New Forest Mencap

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 May 2023 which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of New Forest Mencap (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 New Forest Mencap 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 in giving me cause to believe:

1. accounting records were not kept in respect of New Forest Mencap 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.

Westlake Clark Limited

Westlake Clark Limited
Chartered Accountants

7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

16/01/2024

New Forest Mencap
Statement of Financial Activities for the Year Ended 31 May 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note:	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from				
Donations and fundraising:	3	55,754	96,988	152,742
Other Trading activities	4	29,930	-	29,930
Investment income	5	992	-	992
Total Income		<u>86,676</u>	<u>96,988</u>	<u>183,664</u>
Expenditure on:				
Raising funds	6	(413)	-	(413)
Charitable activities	7	<u>(92,426)</u>	<u>(98,239)</u>	<u>(190,665)</u>
Total Expenditure		<u>(92,839)</u>	<u>(98,239)</u>	<u>(191,078)</u>
Gains/Losses on Investment Assets		<u>3</u>	<u>-</u>	<u>3</u>
Net income		<u>(6,160)</u>	<u>(1,251)</u>	<u>(7,411)</u>
Transfers Between funds		<u>-</u>	<u>-</u>	<u>-</u>
Net Movement in funds		<u>(6,160)</u>	<u>(1,251)</u>	<u>(7,411)</u>
Reconciliation of funds				
Total funds brought forward		102,252	142,673	244,925
Total funds carried forward	18	<u>96,092</u>	<u>141,422</u>	<u>237,514</u>

New Forest Mencap

Statement of Financial Activities for the Year Ended 31 May 2023

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note:	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from				
Donations and fundraising:	3	42,039	175,633	217,672
Other Trading activities	4	31,463	-	31,463
Investment income	5	30	-	30
Total Income		<u>73,532</u>	<u>175,633</u>	<u>249,165</u>
Expenditure on:				
Raising funds	6	(66)	-	(66)
Charitable activities	7	<u>(57,640)</u>	<u>(64,664)</u>	<u>(122,304)</u>
Total Expenditure		<u>(57,706)</u>	<u>(64,664)</u>	<u>(122,370)</u>
Gains/Losses on Investment Assets		<u>(342)</u>	-	<u>(342)</u>
Net income/ (expenditure)		15,484	110,969	126,453
Transfers Between funds		<u>-</u>	<u>-</u>	<u>-</u>
Net Movement in funds		15,484	110,969	126,453
Reconciliation of funds				
Total funds brought forward		<u>86,768</u>	<u>31,704</u>	<u>118,472</u>
Total funds carried forward	18	<u><u>102,252</u></u>	<u><u>142,673</u></u>	<u><u>244,925</u></u>

New Forest Mencap

**(Registration number: 0237 6432)
Balance Sheet as at 31 May 2023**

	Note	2023 £	2022 £
Fixed Assets			
Tangible Assets	12	14,993	17,135
Current Assets			
Stocks	13	382	477
Debtors	14	739	48
Investments	15	2,736	2,794
Cash at Bank and in hand	16	234,836	230,063
		238,693	233,382
Creditors: amounts falling due within one year	17	(16,172)	(5,592)
Net current assets		222,521	227,790
Net assets		237,514	244,925
for the Year Ended 31 May 2023			
Funds of the Charity:			
Restricted income Funds			
Restricted funds	18	141,422	142,673
Unrestricted income Funds			
Unrestricted funds		96,092	102,252
Total Funds	18	237,514	244,925

For the financial year ending 31 May 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

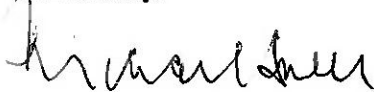
Directors' responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the Act in respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 19 were approved by the trustees and authorised on 13th November, 2023 and signed on their behalf by:



M. Snell
Trustee



R. Amis
Treasurer & Trustee

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £ Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Nedderman Centre

Marryat Road

New Milton

BH25 5NY

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 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

New Forest Mencap 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.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2023

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 as and when they are received, based upon recognition of the costs of projects and other purposes in which they relate.

Government Grants (Furlough Scheme)

Income from a government grant relating to the Corona Virus Job Retention Scheme (Furlough) is recognised under Donations and Fundraising in the period to which the grant relates.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. 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 aggregates similar costs to that category.

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.

Governance costs

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

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2023

Taxation

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

Tangible fixed assets

Individual fixed assets costing £1,000.00 or more are initially recorded at cost.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Land and buildings	Over the remaining period of the lease to 25 th March 2030
Furniture, fixtures and equipment	25% reducing balance

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

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

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. 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.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2023

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers, Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price.

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.

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

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2023

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.

3. Income from donations and fundraising

	Unrestricted Funds £	Restricted funds £	Total 2023 £	Total 2022 £
Appeals and Donations	4,654	-	4,654	3,114
Fundraising Activities	2,072	-	2,072	2,485
Grants Receivable	41,600	96,988	138,588	210,023
Subscriptions	7,428	-	7,428	2,050
Furlough	-	-	-	-
Covid Grant from New Forest DC	-	-	-	-
Gift Aid	-	-	-	-
	<u>55,754</u>	<u>96,988</u>	<u>152,742</u>	<u>217,672</u>

4. Income from other trading activities

	Unrestricted Funds £	Total 2023	Total 2022 £
Trading Income:			
Sales of Goods and Services	21,962	21,962	20,669
First Opportunities	4,231	4,231	4,200
Property Rental income	3,737	3,737	6,594
	<u>29,930</u>	<u>29,930</u>	<u>31,463</u>

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2022

5. Investment Income

	Unrestricted Funds	2023	2022
	£	£	£
Income from dividends:			
Dividends receivable from other investments	-	-	-
Interest receivable and similar income:			
Interest Receivable on Bank Deposits	992	992	30
	<u>992</u>	<u>992</u>	<u>30</u>

6. Expenditure on raising funds

	2023	2022
	£	£
Cost of generating donations and fundraising	413	66
	<u>413</u>	<u>66</u>

7. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Cost of generating donations and fundraising	92,426	98,239	190,665	190,665
	<u>92,426</u>	<u>98,239</u>	<u>190,665</u>	<u>190,665</u>

8. Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	2,142	2,142
	<u>2,142</u>	<u>2,142</u>

9. Trustees' remuneration and expenses

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

No trustees, nor any persons connected with them, have received any reimbursed expenses or any other benefits from the charity during the year.

New Forest Men cap
Notes to the Financial Statements for the Year Ended 31 May 2023

10. Staff Costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	108,598	51,034
Pension costs	2,001	874
	<u>110,599</u>	<u>51,908</u>

11. Taxation

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

12. Tangible Fixed Assets

	Land and Buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 June 2022	88,291	29,433	117,724
At 31 May 2023	<u>88,291</u>	<u>29,433</u>	<u>117,724</u>
Depreciation			
At 1 June 2022	71,156	29,433	100,589
At 31 May 2023	<u>73,298</u>	<u>29,433</u>	<u>102,731</u>
Net Book Value			
At 1 June 2022	17,135	-	17,135
At 31 May 2023	<u>14,993</u>	<u>-</u>	<u>14,993</u>

Included within the net book value of land and buildings above is £ Nil (2022 £ Nil) in respect of freehold land and buildings and £14,993 (2022 £ 17,135) in respect of freeholds.

	2023	2022
	£	£
13. Stock		
Stocks	382	477

	2023	2022
	£	£
14. Debtors		
Trade Debtors	739	48

	2023	2022
	£	£
15. Current Asset Investments		
Unit Trust	2,736	2,794

	2023	2022
	£	£
16. Cash and cash on hand		
Cash on hand	2,040	-
Cash at bank	232,796	230,063
	<u>234,836</u>	<u>230,063</u>

	2023	2022
	£	£
17. Creditors falling due within one year		
Trade Creditors	-	-
Other taxation and social security	15,322	3,992
Accruals	850	1,600
	<u>16,172</u>	<u>5,592</u>

Other Taxation and social security includes the following liabilities:

	2023	2022
	£	£
PAYE	13,175	3,680
Pension Creditor	2,147	312
Wages Control	<u>15,322</u>	<u>3,992</u>

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2023

18. Funds

	Balance at 01-Jun-22 £	Incoming Resources £	Resources Expended £	Transfers £	Other Recognised gains/(losses) £	Balance at 31-May 2023 £
Unrestricted Funds						
General	102,252	86,676	(92,839)	-	3	96,092
Total Unrestricted Funds	<u>102,252</u>	<u>86,676</u>	<u>(92,839)</u>	<u>-</u>	<u>3</u>	<u>96,092</u>
Restricted Funds						
Co-Op	3,264	-	(1,137)	-	-	2,127
Friends of Fernmount	4,980	-	(5)	-	-	4,975
Gerald Micklem Gateway awards	2,875	-	-	-	-	2,875
Hampshire CC Get Going Again	47,973	-	(18,984)	-	-	28,989
Hampshire and IOW - We're All Together (Digital Drop in Project)	6,596	-	(5,460)	-	-	1,137
Hampshire and IOW - Pedall/Walks	2,294	-	(1,877)	-	-	417
National Lottery - IAG	17,711	28,206	(36,539)	-	-	9,378
National Lottery - LS	53,327	68,782	(32,874)	-	-	89,235
RMS - Tackling Inequalities 2	1,471	-	-	-	-	1,471
RMS - Tackling Inequalities 3 (Pedall)	2,183	-	(1,364)	-	-	818
Total Restricted Funds	<u>142,673</u>	<u>96,988</u>	<u>(98,239)</u>	<u>-</u>	<u>-</u>	<u>141,422</u>
Total Funds	<u>244,925</u>	<u>183,664</u>	<u>(191,078)</u>	<u>-</u>	<u>3</u>	<u>237,514</u>

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2023

18. Funds

	Balance at 01-Jun-21 £	Incoming Resources £	Resources Expended £	Transfers £	Other Recognised gains/(losses) £	Balance at 31-May 2022 £
Unrestricted Funds						
General	86,768	73,532	(57,706)	-	(342)	102,252
Total Unrestricted Funds	86,768	73,532	(57,706)	-	(342)	102,252
Restricted Funds						
Co-Op	3,264	-	-	-	-	3,264
Friends of Fernmount	4,980	-	-	-	-	4,980
Gerald Micklem Gateway awards	2,874	-	-	-	-	2,874
Hampshire and IOW Enable	2,962	-	(2,962)	-	-	-
Hampshire CC Get Going Again	-	48,148	(175)	-	-	47,973
(Digital Drop in Project)	-	12,230	(5,634)	-	-	6,596
Hampshire and IOW - Pedall/Walks of LD 40+)	-	2,294	-	-	-	2,294
	6,423	-	(6,423)	-	-	-
National Lottery - IAG	-	30,754	(13,043)	-	-	17,711
National Lottery - LS	-	67,814	(14,487)	-	-	53,327
NFDC CEV Activities - Zoom Sessions	-	900	(900)	-	-	-
RMS - Healthier Me	3,500	-	(3,500)	-	-	-
RMS - Lets Get Digital	66	-	(66)	-	-	-
RMS - Lets Grow Digital	-	5,043	(5,043)	-	-	-
RMS - Tackling Inequalities 1	2,237	-	(2,237)	-	-	-
RMS -Tackling Inequalities 2	-	5,000	(3,528)	-	-	1,472
RMS - Tackling Inequalities 3 (Pedall Grants)	-	3,450	(1,268)	-	-	2,182
	5,398	-	(5,398)	-	-	-
Total Restricted Funds	31,704	175,633	(64,664)	-	-	142,673
Total Funds	118,472	249,165	(122,370)	-	(342)	244,925

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2023

19. Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 May 2023
	General	Restricted funds	
	£	£	
Tangible fixed assets	-	14,993	14,993
Current assets	112,264	126,429	238,693
Current liabilities	(16,172)	-	(16,172)
Total Net Assets	96,092	141,422	237,514

	Unrestricted funds		Total funds at 31 May 2022
	General	Restricted funds	
	£	£	
Tangible fixed assets	-	17,135	17,135
Current assets	107,844	125,538	233,382
Current liabilities	(5,592)	-	(5,592)
Total Net Assets	102,252	142,673	244,925

NEW FOREST MENCAP

England & Wales - Charity number 1038962

Accounts

Company registration number: 02376432
Charity registration number: 1038962

New Forest Mencap

(A company limited by limited guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2022

Westlake Clark Limited
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Mencap

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 20

**New Forest Mencap
Trustees Report**

Reference and Administrative Details

Trustees
A J Almeida
R Amis
V J Bowyer
D S W Lansdowne
P Pegram
C E Shanley (resigned 04/01/2022)
M J Snell CBE

Principal Office:
Nedderman Centre
Marryat Road
New Milton
BH25 5NY

Company Registration Number: 02376432

Charity Registration Number: 1038962

Independent Examiner:
Westlake Clark Limited
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Mencap 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 year ended 31 May 2022.

Objectives and aims

New Forest Mencap provides support and services for people with a learning disability in the New Forest area, their families, dependents, and carers, which will benefit them and improve their quality of life.

Public Benefit

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 Performance and Activities

Total Income for the year, as shown on Page 7 was £ 249,165 (2020-21 £ 92,845) an increase of £156,320 or 168%.

Grants from Restricted Funds totalled £ 175,633 including new grants from the National Lottery Community Fund (Learning & Skills project £ 67,814 and Information Advice & Guidance project £ 30,754) both planned to be repeated for the next two years. Hampshire County Council's Let's Get Going Grant (£ 48,148) is being allocated to an Employment and Volunteering Project. The Hampshire and IOW Community Fund grants have supported our Digital Drop in Project (£ 12,230) and a Pedall Project that provides cycling activities in the Forest, (£ 2,294). There was also funding (£ 13,493) from Royal Mencap for a number of projects under the headings Healthier Me, Tackling Inequalities and Let's Grow Digital. Grants from Unrestricted Funds totalled £ 34,390 including £25,000 from Lloyds Bank to be repeated next year which we plan to use primarily to fund a new position of Operations Manager. Other notable grants came from the Charlotte Bonham Trust, Burry Charitable Trust and Hampshire County Council. We are both grateful and dependent on income received from our external grant funders for the greater part of our developmental work with adults who have learning disabilities in the New Forest.

Our Charity Shop in New Milton made revenues of £ 20,669 during the year, which exceeded the previous year (£ 12,882) and also the two previous years. Costs were £ 9,418 due to rent. Thanks to our unpaid volunteers this left a profit of £ 11,251 for the year.

Rental from Hall Hire was £ 6,594 a little down from the previous year's £ 7,465 but substantially below 2019-20's £ 16,933 or the £ 18,576 the year before that. We have not been able to replace the organisations that used to hire the Centre all week for the major part of the year. The Stroke Group restarted their weekly booking and as the impact of Covid has receded we have been putting the Nedderman Centre to good use with new initiatives including the First Opportunities Stay & Play Group and hosting the New Forest Basics Bank Food larder which comes every Wednesday morning.

Total Costs for the year, as shown on Page 7 were £ 122,370 (2021 £ 85,856) an increase of £36,514. As part of the National Lottery projects, we opened new premises in the centre of New Milton, in partnership with the Citizens Advice Bureau, to make our new range of services more accessible. In addition, we have increased our staff from two at the start of the year to four at the end of the year, planned to increase to six by the end of December. Our costs have therefore been gradually increasing during the year despite a significant underspend of the funds advanced by the National Lottery which we plan to re-allocate over the next two years.

New Forest Mencap Trustees Report

The Balance Sheet shows that total assets had increased to £244,925 (2020-2021 £118,472). £ 142,673 of these funds are restricted (2021 £ 31,704) which increased primarily because of the delayed start to the National Lottery projects but also because National Lottery allocates funds in advance of expenditure.

New Forest Mencap's Reserves, which exclude all Restricted Funds, were £85,117. Of these reserves £36,198 are attributed to the Brockenhurst and New Milton Gateway Clubs, leaving £48,919 to cover increased core costs, including a 50% increase in premises and 150% increase in staff. £48,919 represents about eight months of our annual costs which means that our financial position remains difficult. It reflects accurately however our increased post-covid ambition. We have set an internal target reserve of £72,500.

Communications

We have kept our members and service users informed by distributing regular newsletters and through Facebook and direct email correspondence. We propose to update and modernise our website, looking to our users to provide content and practical input with their acquisition of new digital skills. Internal communications are becoming more efficient and effective through the centralized use of SharePoint software.

Gateway Clubs

Our two Gateway Clubs, in Brockenhurst and New Milton, have continued to provide a range of social opportunities throughout the year. They are very popular and reflect the need for social opportunities and interaction from our members. Our thanks go to the leaders and volunteers who make the clubs possible. The lack of transport continues to be a problem which we hope to be able to address in the future. We continue to provide administrative support and are working towards increased integration of the clubs as part of our total service to our community.

Governance

All Directors of the Company are also Trustees of the Charity. The Trustees who served throughout the year are detailed on the Company Information page. The Board has power to appoint additional Trustees subject to the limitations set out in the Memorandum and Articles of Association.

As targeted, our Board of Trustees increased to 7 during the year but unfortunately one member had to resign for personal reasons. The remaining 6 trustees have shouldered a significantly increased workload, much of it in an executive capacity, leaving less opportunity than ideal for strategic discussions about our medium and long term aims. The planned appointment of an Operations Manager in November 2022 will relieve trustees of some of their burden, however, as at the same date, we expect the Board to consist of just 5 members. The recruitment of new trustees with the necessary skills and time required to fulfil the role remains an urgent requirement. As Chair, I would like to thank my fellow trustees for their support and commitment throughout the year, not only at our monthly board meetings but through the range and diversity of meetings that occur from week to week and not infrequently day to day.

**New Forest Mencap
Trustees Report**

Looking Ahead

We have established many of the wide-ranging needs of people with learning disabilities, their parents and carers in the New Forest. Many of them are not being effectively met and this will continue to be our focus in the years ahead. The pandemic has had a permanent impact on our communities, to which the recent increases in the cost of living must be added. We will develop New Forest Mencap as a service provider and the primary information hub for people with learning disabilities in the New Forest.

These objectives are far from trivial and will occupy us to the full. New Forest Mencap is well situated both to continue its current work and to extend its sphere of influence. Partnership working will be increasingly important given the limited resources available. Trustees are determined to make a positive difference to the lives of people with learning disabilities in the New Forest. We therefore look forward to the future with optimism, taking advantage of opportunities and rising to the challenges. Our members deserve nothing less.

Trustees extend their thanks to all who have supported New Forest Mencap during a period that continues to be difficult for all and particularly for people with learning disabilities, their parents and carers. We are indebted to our staff who have worked tirelessly to maintain a service for those we exist to serve. We would not be able to operate without our volunteers and remain hugely grateful to them all.

The annual report was approved by the Trustees of the Charity on 14th November 2022.



**M.J.Snell CBE
Chair New Forest Mencap**

New Forest Mencap

Statement of Trustees' Responsibilities

The trustees (who are also the directors of New Forest Mencap for the purposes of company law) are responsible for preparing the trustees' report and the United Kingdom Accounting Standards preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 its incoming resources and application of resources, including its income and expenditure, of including its income and expenditure, 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 that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that 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.

Approved by the trustees of the charity on 14th November 2022 and signed on its behalf by:



M.J. Snell CBE
Chair of Trustees

New Forest Mencap

Independent Examiner's Report to the trustees of New Forest Mencap

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 May 2022 which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of New Forest Mencap (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 ourselves that the accounts of New Forest Mencap are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of New Forest Mencap 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)].

We 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.

Westlake Clark Limited

Westlake Clark Limited
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

29/11/2022

New Forest Mencap
Statement of Financial Activities for the Year Ended 31 May 2022

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Unrestricted funds	Restricted funds	Total 2022
Note:	£	£	£
Income and Endowments from			
Donations and fundraising:	3 42,039	175,633	217,672
Other Trading activities	4 31,463	-	31,463
Investment income	5 30	-	30
Total Income	<u>73,532</u>	<u>175,633</u>	<u>249,165</u>
Expenditure on:			
Raising funds	6 (66)	-	(66)
Charitable activities	7 (57,640)	(64,664)	(122,304)
Total Expenditure	<u>(57,706)</u>	<u>(64,664)</u>	<u>(122,370)</u>
Gains/Losses on Investment Assets	<u>(342)</u>	<u>-</u>	<u>(342)</u>
Net income	15,484	110,969	126,453
Transfers Between funds	<u>-</u>	<u>-</u>	<u>-</u>
Net Movement in funds	15,484	110,969	126,453
Reconciliation of funds			
Total funds brought forward	86,768	31,704	118,472
Total funds carried forward	18 <u>102,252</u>	<u>142,673</u>	<u>244,925</u>

New Forest Mencap
Statement of Financial Activities for the Year Ended 31 May 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Unrestricted funds	Restricted funds	Total 2021
Note:	£	£	£
Income and Endowments from			
Donations and fundraising:	3 37,448	34,924	72,372
Other Trading activities	4 20,345	-	20,345
Investment income	5 128	-	128
Total Income	<u>57,921</u>	<u>34,924</u>	<u>92,845</u>
Expenditure on:			
Raising funds	6 (1,350)	-	(1,350)
Charitable activities	7 (49,107)	(35,399)	(84,506)
Total Expenditure	<u>(50,457)</u>	<u>(35,399)</u>	<u>(85,856)</u>
Gains/Losses on Investment Assets	<u>(154)</u>	-	<u>(154)</u>
Net income/ (expenditure)	7,310	(475)	6,835
Transfers Between funds	<u>3,600</u>	<u>(3,600)</u>	<u>-</u>
Net Movement in funds	10,910	(4,075)	6,835
Reconciliation of funds			
Total funds brought forward	75,858	35,779	111,637
Total funds carried forward	<u>18 86,768</u>	<u>31,704</u>	<u>118,472</u>

New Forest Mencap

(Registration number: 0237 6432)
Balance Sheet as at 31 May 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	12	17,135	19,277
Current Assets			
Stocks	13	477	1,200
Debtors	14	48	2,862
Investments	15	2,794	3,136
Cash at Bank and in hand	16	230,063	97,544
		<u>233,382</u>	<u>104,742</u>
Creditors: amounts falling due within one year	17	(5,592)	(5,547)
Net current assets		<u>227,790</u>	<u>99,195</u>
Net assets		<u>244,925</u>	<u>118,472</u>
for the Year Ended 31 May 2022			
Funds of the Charity:			
Restricted Income Funds			
Restricted funds	18	142,673	31,704
Unrestricted Income Funds			
Unrestricted funds		102,252	86,768
Total Funds	18	<u>244,925</u>	<u>118,472</u>

For the financial year ending 31 May 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

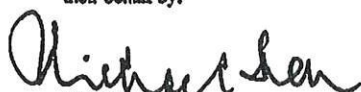
Directors' responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the Act in respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 19 were approved by the trustees and authorised on 14th November, 2022 and signed on their behalf by:


M. Snell
Trustee


R. Amis
Treasurer & Trustee

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £ Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Nedderman Centre
Marryat Road
New Milton
BH25 5NY

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 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

New Forest Mencap 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.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2022

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 as and when they are received, based upon recognition of the costs of projects and other purposes in which they relate.

Government Grants (Furlough Scheme)

Income from a government grant relating to the Corona Virus Job Retention Scheme (Furlough) is recognised under Donations and Fundraising in the period to which the grant relates.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. 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 aggregates similar costs to that category.

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.

Governance costs

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

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2022

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 £1,000 or more are initially recorded at cost.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Land and buildings	Over the remaining period of the lease to 25 th March 2030
Furniture, fixtures and equipment	25% reducing balance

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

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

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. 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.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2022

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers, Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price.

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.

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

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2022

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.

3. Income from donations and fundraising

	Unrestricted Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Appeals and Donations	3,114	-	3,114	2,732
Fundraising Activities	2,485	-	2,485	(595)
Grants Receivable	34,390	175,633	210,023	49,946
Subscriptions	2,050	-	2,050	480
Furlough	-	-	-	6,363
Covid Grant from New Forest DC	-	-	-	13,446
	<u>42,039</u>	<u>175,633</u>	<u>217,672</u>	<u>72,372</u>

4. Income from other trading activities

	Unrestricted Funds £	Total 2022 £	Total 2021 £
Trading Income:			
Sales of Goods and Services	20,669	20,669	12,880
First Opportunities	4,200	4,200	-
Property Rental income	6,594	6,594	7,465
	<u>31,463</u>	<u>31,463</u>	<u>20,345</u>

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2022

5. Investment Income

	Unrestricted Funds	2022	2021
	£	£	£
Interest receivable and similar income:			
Interest Receivable on Bank Deposits	30	30	128
	<u>30</u>	<u>30</u>	<u>128</u>

6. Expenditure on raising funds

	2022	2021
	£	£
Cost of generating donations and fundraising	66	1,350
	<u>66</u>	<u>1,350</u>

7. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	2022	2021
	£	£	£	£
Cost of generating donations and fundraising	57,640	64,664	122,304	84,506
	<u>57,640</u>	<u>64,664</u>	<u>122,304</u>	<u>84,506</u>

8. Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	2,142	2,142
	<u>2,142</u>	<u>2,142</u>

9. Trustees' remuneration and expenses

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

No trustees, nor any persons connected with them, have received any reimbursed expenses or any other benefits from the charity during the year.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2022

10. Staff Costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	51,034	38,143
Pension costs	874	643
	51,908	38,786

11. Taxation

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

12. Tangible Fixed Assets

	Land and Buildings £	Furniture and equipment £	Total £
Cost			
At 1 June 2021	88,291	29,433	117,724
At 31 May 2022	88,291	29,433	117,724
Depreciation			
At 1 June 2021	69,014	29,433	98,447
At 31 May 2022	71,156	29,433	100,589
Net Book Value			
At 1 June 2021	19,277	-	19,277
At 31 May 2022	17,135	-	17,135

Included within the net book value of land and buildings above is £ Nil (2021 £ Nil) in respect of freehold land and buildings and £17,135 (2021 £ 19,277) in respect of freeholds.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2022

	2022	2021
	£	£
13. Stock		
Stocks	<u>477</u>	<u>1,200</u>
	2022	2021
	£	£
14. Debtors		
Trade Debtors	<u>48</u>	<u>2,862</u>
	2022	2021
	£	£
15. Current Asset Investments		
Unit Trust	<u>2,794</u>	<u>3,136</u>
	2022	2021
	£	£
16. Cash and cash on hand		
Cash at bank	<u>230,063</u>	<u>97,544</u>
	<u>230,063</u>	<u>97,544</u>
	2022	2021
	£	£
17. Creditors falling due within one year		
Other taxation and social security	3,992	4,767
Accruals	<u>1,600</u>	<u>780</u>
	<u>5,592</u>	<u>5,547</u>
Other Taxation and social security includes the following liabilities:		
	2022	2021
	£	£
PAYE	3,680	(153)
Pension Creditor	312	77
Wages Control	-	4,843
	<u>3,992</u>	<u>4,767</u>

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2022

18. Funds

	Balance at 01-Jun-21 £	Incoming Resources £	Resources Expended £	Transfers £	Other Recognised gains/(losses) £	Balance at 31-May 2022 £
<i>Unrestricted Funds</i>						
General	86,768	73,532	(57,706)	-	(342)	102,252
Total Unrestricted Funds	86,768	73,532	(57,706)	-	(342)	102,252
<i>Restricted Funds</i>						
Co-Op	3,264	-	-	-	-	3,264
Friends of Feramont	4,980	-	-	-	-	4,980
Gerald Micklem Gateway awards	2,874	-	-	-	-	2,874
Hampshire and IOW Enable	2,962	-	(2,962)	-	-	-
Hampshire CC Get Going Again	-	48,148	(175)	-	-	47,973
Hampshire and IOW - We're All Together (Digital Drop in Project)	-	12,230	(5,634)	-	-	6,596
Hampshire and IOW - Pedall/Walks	-	2,294	-	-	-	2,294
Lloyds Bank Foundation - Enable (Parents of LD 40+)	6,423	-	(6,423)	-	-	-
National Lottery - IAG	-	30,754	(13,043)	-	-	17,711
National Lottery - LS	-	67,814	(14,487)	-	-	53,327
NFDC CEV Activities - Zoom Sessions	-	900	(900)	-	-	-
RMS - Healthier Me	3,500	-	(3,500)	-	-	-
RMS - Lets Get Digital	66	-	(66)	-	-	-
RMS - Lets Grow Digital	-	5,043	(5,043)	-	-	-
RMS - Tackling Inequalities 1	2,237	-	(2,237)	-	-	-
RMS -Tackling Inequalities 2	-	5,000	(3,528)	-	-	1,472
RMS - Tackling Inequalities 3 (Pedall)	-	3,450	(1,268)	-	-	2,182
Sports England - Activities (Small Grants)	5,398	-	(5,398)	-	-	-
Total Restricted Funds	31,704	175,633	(64,664)	-	-	142,673
Total Funds	118,472	249,165	(122,370)	-	(342)	244,925

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2022

18. Funds

	Balance at 01-Jun-20	Incoming Resources	Resources Expended	Transfers	Other Recognised gains/(losses)	Balance at 31-May 2021
	£	£	£	£	£	£
Unrestricted Funds						
General	75,858	57,921	(50,457)	3,600	(154)	86,768
Total Unrestricted Funds	75,858	57,921	(50,457)	3,600	(154)	86,768
Restricted Funds						
Friends of Ferrumount	5,095	-	(115)	-	-	4,980
Grants (Co-Op)	3,264	-	-	-	-	3,264
Henry Smith	6,833	-	(6,833)	-	-	-
Gerald Micklem Gateway awards	2,942	-	(68)	-	-	2,874
Lloyds Bank Foundation - Enable (Parents of LD 40+)	6,875	4,885	(5,337)	-	-	6,423
Garfield Weston	10,000	-	(6,400)	(3,600)	-	1
Sports England - Activities (Small Grants)	-	9,915	(4,517)	-	-	5,398
Lloyds Bank (React) or PPE	-	6,181	(6,181)	-	-	-
Royal Mencap Society - Healthier Me	-	3,500	-	-	-	3,500
Royal Mencap Society - Tackling Inequalities 1	-	3,378	(1,141)	-	-	2,237
Royal Mencap Society - Let's Get Digital	-	2,689	(2,623)	-	-	66
National Lottery -Local Community Fund	-	1,196	(1,196)	-	-	-
Hampshire and IOW Foundation - Enable Research	-	3,180	(218)	-	-	2,962
	770	-	(770)	-	-	-
Total Restricted Funds	35,779	34,924	(35,399)	(3,600)	-	31,705
Total Funds	111,637	92,845	(85,856)	-	(154)	118,472

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2022

19. Analysis of net assets between funds

	Unrestricted funds		Restricted Total funds at	
	General	funds	funds	31 May 2022
	£	£	£	£
Tangible fixed assets	-	17,135	17,135	17,135
Current assets	107,844	125,538	233,382	233,382
Current liabilities	(5,592)	-	(5,592)	(5,592)
Total Net Assets	102,252	142,673	244,925	244,925

	Unrestricted funds		Restricted Total funds at	
	General	funds	funds	31 May 2021
	£	£	£	£
Tangible fixed assets	-	19,277	19,277	19,277
Current assets	92,315	12,427	104,742	104,742
Current liabilities	(5,547)	-	(5,547)	(5,547)
Total Net Assets	86,768	31,704	118,472	118,472

NEW FOREST MENCAP

England & Wales - Charity number 1038962

Accounts

Company registration number: 02376432

Charity registration number: 1038962

New Forest Mencap

(A company limited by limited guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2021

Westlake Clark Limited
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Mencap

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 20

New Forest Mencap

Reference and Administrative Details

Trustees

M Ahearn (appointed February 15th 2021, resigned April 23rd 2021)

A J Almeida (appointed February 15th, 2021)

V J Bowyer

W A Breach (resigned February 15th, 2021)

D S W Lansdowne (appointed May 19th, 2021)

D Locke (resigned February 15th, 2021)

P Pegram

M J Snell CBE (appointed February 15th, 2021)

Principal Office:

Nedderman Centre

Marryat Road

New Milton

BH25 5NY

Company Registration Number: 02376432

Charity Registration Number: 1038962

Independent Examiner:

Westlake Clark Limited

Chartered Accountants

7 Lynwood Court

Priestlands Place

Lymington

Hampshire

SO41 9GA

New Forest Mencap 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 year ended 31 May 2021.

Objectives and activities

Objects and aims

New Forest Mencap provides support and services for people with a learning disability in the New Forest area, their families, dependants and carers, which will benefit them and improve their quality of life.

Public Benefit

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.

Achievements and performance

The impact of the coronavirus pandemic and subsequent lockdown has been continuous throughout the year. As a result, all our activities were conducted remotely, including the 2020 AGM which was delayed until February 15th, 2021.

Our charity shop in New Milton remained closed until April 2021, leading to a 30% decline in takings compared to last year. The closure of our Nedderman Centre contributed to a 60% reduction in rental income over the same period. As a consequence, our trading income has been reduced by 44%. With good control over expenditure and the benefit of furlough grants, we have nevertheless achieved a net profit of just under £7,000 and net current assets of just over £90,000 carried forward at May 31st 2021. Our cash in the bank and at hand is £100,680.

Despite, or rather because of, the challenges we have husbanded our resources carefully whilst maintaining an important on-line presence for a significant number of people with learning disabilities across the New Forest. Activities have included fitness sessions, seated and floor yoga, healthier eating and dancing. Our older carers parents' forum has continued to meet. The Brockenhurst and New Milton Gateway Clubs have both met weekly via Zoom. We are grateful to many people for making these opportunities possible, including our Project Development Officer and Office Administrator, Gateway Club staff and the host of volunteers on whom we depend.

Our thanks go to a number of external funders, including The Edward Gostling, Arnold Clarke and Lloyds Bank Foundations, the Hampshire and Isle of Wight Community Fund, Sport England, the National Lottery and Royal Mencap Society, Hampshire County Council and the New Forest District Council. We continue to search proactively for new sources of funding and have made progress with a potentially significant application to the National Lottery Community Fund.

Governance

The AGM in February 2021 led to a number of changes in Trustee membership. Acting Chairperson Pauline Pegram is to be congratulated for ensuring the continuity of governance at a particularly difficult time and our thanks go to retiring Trustees for their contributions. Mike Snell was elected as the new Chair along with Tony Almeida and Mike Ahearn as Treasurer. Pauline Pegram and Valerie Bowyer were both re-elected for a further year, contributing to a healthy trustee membership of five. Mike Ahearn resigned as Treasurer in April and Simon Lansdowne was co-opted as a Trustee in May. Robert Amis was appointed Treasurer in May and joined by Claire Shanley as shadow Company Secretary; it is expected that both will submit their applications as trustees at the forthcoming AGM in November 2021.

New Forest Mencap Trustees' Report

All Directors of the Company are also Trustees of the Charity. The Trustees who served throughout the year are detailed on the Company Information page. The Board has power to appoint additional Trustees subject to the limitations set out in the Memorandum and Articles of Association.

Trustees have designated roles and meet monthly. Good teamwork has contributed to a substantial upturn in activity. New Forest Mencap is well situated both to continue its current work and to extend its sphere of influence. Partnership working will be increasingly important given the limited resources available. Trustees are determined to make a positive difference to the lives of people with learning disabilities in the New Forest. We therefore look forward to the future with optimism, taking advantage of opportunities and rising to the challenges. Our members deserve nothing less.

Trustees extend their thanks to all who have supported New Forest Mencap during a difficult period for all and particularly for people with learning disabilities. We are indebted to our staff who have worked tirelessly to maintain a service for those we exist to serve.

Financial review

Policy on reserves

In 2017 Trustees adopted a Reserves Policy which required the company to keep a reserve of £6,000 stating that 'Bills are paid promptly and are not usually large', leading to the conclusion that New Forest Mencap has no forward obligations to suppliers. More significantly it was assumed that there were no ongoing charitable activities performed by NFM excepting the activities funded by Restricted funds and the normal activities of the two Gateway Clubs which managed their own reserves. Other central activities were considered to have been substantively administrative and to have been funded by two significant sources of income: the Nedderman Centre hire; and net revenues from the Charity Shop in New Milton. It was recognised that there might be activities and therefore positions that needed to be funded but the policy mandated that funds needed to be in place to cover any additional costs.

Following the onset of Covid-19 and the various lockdowns, NFM's position altered because: 1) Hall rental reduced in the year-ended May 31st 2021 by 60% over the previous year, since when the remaining major hirer also withdrew, to the point that what had been worth about £18k annually before lockdown, has now been reduced to less than £2k per year; 2) Shop revenues were down 29% in 2021 over the previous year. These are now recovering close to previous levels and contribute about £12k net of costs per year.

NFM centrally, excluding Restricted Funds and the Gateway Clubs, generates approximately £12k per annum where it had generated more than £30k in previous years. At the same time, the needs of adults in the New Forest with learning disabilities and their carers have only increased.

In response to the impact of the pandemic, Trustees have decided on a more ambitious future for New Forest Mencap, aimed at both increasing and improving the opportunities and support for people with learning disabilities in the area. Significant bids for external funding have been made, anticipating increased levels of expenditure in the medium term. As a result, Trustees consider it prudent to calculate an appropriate level of reserve based on the level of planned expenditure excluding the projects restrictively funded by donors. On that basis, a target reserve of £40,500 has been set, based on budgeted annual expenses of £40,500 for the year ended May 31st, 2022.

In July 2020, Trustees decided that Gateway Club reserves should be designated as part of the unrestricted reserves. These appeared as £17,457 for Brockenhurst Gateway Club (BGC) and £6,425 for New Milton Gateway Club (NMGC). For the year ended May 31st, 2021, the named cash and deposit accounts for the two clubs were as follows: BGC £16,984, NMGC £19,578. A notional reserve of £3,000 is additionally attributed to the BGC. The understatement of the NMGC reserve in 2020 and the overstatement of the BGC reserve in 2019 (£42,271) have led in part to Trustees reverting to the earlier practice of identifying two categories of reserve, restricted (intended for a specific purpose or outcome) and unrestricted (intended for general use by the Company). On this basis the general reserve at May 31st, 2021, is £67,564, the restricted reserve £ 28,002.

The Gateway Clubs' reserve balances are held in part as deposits in the COIF Charities Deposit Fund, and also as balances in standard clearing bank accounts. Whilst consolidating the respective Clubs' control over their own funds, Trustees believe that planning together with the Gateway Clubs will lead to financial plans and activities complementing each other with significant value added as a result.

The annual report was approved by the Trustees of the Charity on October 15th, 2021.

A handwritten signature in black ink that reads "Michael J. Snell". The signature is written in a cursive style with a large initial 'M' and 'S'.

M.J.Snell CBE

Chair New Forest Mencap

New Forest Mencap
Statement of Trustees' Responsibilities

The trustees (who are also the directors of New Forest Mencap for the purposes of company law) are responsible for preparing the trustees' report and the United Kingdom Accounting Standards preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 its incoming resources and application of resources, including its income and expenditure, of including its income and expenditure, 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 that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that 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.

Approved by the trustees of the charity on 18th October 2021 and signed on its behalf by:



M.J. Snell CBE
Trustee

New Forest Mencap
Independent Examiner's Report to the Trustees of New Forest Mencap

We report to the charity Trustees on our examination of the accounts of the charity for the year ended 31 May 2021 which are set out on pages 7 to 20.

Respective responsibilities of Trustees and examiner

As the charity's Trustees of New Forest Mencap (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 ourselves that the accounts of New Forest Mencap are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out our examination we have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of New Forest Mencap 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)].

We 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.



Westlake Clark Limited
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

18 October 2021

New Forest Mencap
Statement of Financial Activities for the Year Ended 31 May 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note:	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from				
Donations and fundraising:	3	37,448	34,924	72,372
Other Trading activities	4	20,345	-	20,345
Investment income	5	128	-	128
Total Income		<u>57,921</u>	<u>34,924</u>	<u>92,845</u>
Expenditure on:				
Raising funds	6	(1,350)	-	(1,350)
Charitable activities	7	(49,107)	(35,399)	(84,506)
Total Expenditure		<u>(50,457)</u>	<u>(35,399)</u>	<u>(85,856)</u>
Gains/Losses on Investment Assets		<u>(154)</u>	-	<u>(154)</u>
Net income /(expenditure)		7,310	(475)	6,835
Transfers Between funds		<u>3,600</u>	<u>(3,600)</u>	<u>-</u>
Net Movement in funds		10,910	(4,075)	6,835
Reconciliation of funds				
Total funds brought forward		75,858	35,779	111,637
Total funds carried forward	18	<u><u>86,768</u></u>	<u><u>31,704</u></u>	<u><u>118,472</u></u>

New Forest Mencap
Statement of Financial Activities for the Year Ended 31 May 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note:	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from				
Donations and fundraising:	3	67,079	47,790	114,869
Other Trading activities	4	33,732	-	33,732
Investment income	5	374	-	374
Total Income		<u>101,185</u>	<u>47,790</u>	<u>148,975</u>
Expenditure on:				
Raising funds	6	(8,497)	(540)	(9,037)
Charitable activities	7	(83,804)	(70,741)	(154,545)
Total Expenditure		<u>(92,301)</u>	<u>(71,281)</u>	<u>(163,582)</u>
Gains/Losses on Investment Assets		-	-	-
Net (expenditure)/income		8,884	(23,491)	(14,607)
Transfers Between funds		<u>70,305</u>	<u>(70,305)</u>	<u>-</u>
Net Movement in funds		79,189	(93,796)	(14,607)
Reconciliation of funds				
Total funds brought forward		(3,331)	129,575	126,244
Total funds carried forward	18	<u><u>75,858</u></u>	<u><u>35,779</u></u>	<u><u>111,637</u></u>

New Forest Mencap

(Registration number: 0237 6432)

Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Assets	12	19,277	21,419
Current Assets			
Stocks	13	1,200	2,331
Debtors	14	2,862	4,871
Investments	15	3,136	3,290
Cash at Bank and in hand	16	97,544	92,829
		<u>104,742</u>	<u>103,321</u>
Creditors: amounts falling due within one year	17	(5,547)	(13,103)
Net current assets		<u>99,195</u>	<u>90,218</u>
Net assets		<u>118,472</u>	<u>111,637</u>
for the Year Ended 31 May 2021			
Funds of the Charity:			
Restricted income Funds			
Restricted funds	18	31,704	35,779
Unrestricted income Funds			
Unrestricted funds		86,768	75,858
Total Funds	18	<u>118,472</u>	<u>111,637</u>

For the financial year ending 31 May 2021 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 year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the Act in respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 19 were approved by the trustees and authorised on 18 October 2021 and signed on their behalf by:

M. Snell
Trustee

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £ Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Nedderman Centre
Marryat Road
New Milton
BH25 5NY

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 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

New Forest Mencap 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.

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.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2021

Grants receivable

Grants are recognised as and when they are received, based upon recognition of the costs of projects and other purposes in which they relate.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. 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 aggregates similar costs to that category.

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.

Governance costs

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

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 £1,000.00 or more are initially recorded at cost.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2021

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Land and buildings	Over the remaining period of the lease to 25 th March 2030
Furniture, fixtures and equipment	25% reducing balance

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

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

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. 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.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers, Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price.

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.

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

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2021

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.

3. Income from donations and fundraising

	Unrestricted Funds £	Restricted funds £	Total 2021 £	Total 2020 £
Appeals and Donations	2,732	-	2,732	17,966
Fundraising Activities	(595)	-	(595)	9,296
Grants Receivable	15,022	34,924	49,946	82,983
Subscriptions	480	-	480	4,404
Furlough	6,363	-	6,363	-
Covid Grant from New Forest DC	13,446	-	13,446	-
Gift Aid	-	-	-	220
	<u>37,448</u>	<u>34,924</u>	<u>72,372</u>	<u>114,869</u>

4. Income from other trading activities

	Unrestricted Funds £	Total 2021	Total 2020
Trading Income:			£
Sales of Goods and Services	12,880	12,880	16,799
Property Rental income	7,465	7,465	16,933
	<u>20,345</u>	<u>20,345</u>	<u>33,732</u>

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2021

5. Investment Income

	Unrestricted Funds	2021	2020
	£	£	£
Income from dividends:			
Dividends receivable from other investments	-	-	-
Interest receivable and similar income:			
Interest Receivable on Bank Deposits	128	128	374
	<u>128</u>	<u>128</u>	<u>374</u>

6. Expenditure on raising funds

	Direct Costs	2021	2020
	£	£	£
Cost of generating donations and fundraising	1,350	1,350	9,037
	<u>1,350</u>	<u>1,350</u>	<u>9,037</u>

7. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	2021	2020
	£	£	£	£
Cost of generating donations and fundraising	49,107	35,399	84,506	154,545
	<u>49,107</u>	<u>35,399</u>	<u>84,506</u>	<u>154,545</u>

8. Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2021	2020
	£	£
Depreciation of fixed assets	2,142	2,550
	<u>2,142</u>	<u>2,550</u>

9. Trustees' remuneration and expenses

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

No trustees, nor any persons connected with them, have received any reimbursed expenses or any other benefits from the charity during the year.

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2021

10. Staff Costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	38,143	42,915
Pension costs	643	1,303
	38,786	44,218

11. Taxation

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

12. Tangible Fixed Assets

	Land and Buildings	Furniture and equipment	Total
	£	£	£
Cost			
At 1 June 2020	88,291	29,433	117,724
At 31 May 2021	88,291	29,433	117,724
Depreciation			
At 1 June 2020	66,872	29,433	96,305
At 31 May 2021	69,014	29,433	98,447
Net Book Value			
At 1 June 2020	21,419	-	21,419
At 31 May 2021	19,277	-	19,277

Included within the net book value of land and buildings above is £ Nil (2020 £ Nil) in respect of freehold land and buildings and £19,277 (2020 £ 22,133) in respect of freeholds.

	2021	2020
	£	£
13. Stock		
Stocks	1,200	2,331

	2021	2020
	£	£
14. Debtors		
Trade Debtors	2,862	4,871

	2021	2020
	£	£
15. Current Asset Investments		
Unit Trust	3,136	3,290

	2021	2020
	£	£
16. Cash and cash on hand		
Cash on hand	-	-
Cash at bank	97,544	92,829
	<u>97,544</u>	<u>92,829</u>

	2021	2020
	£	£
17. Creditors falling due within one year		
Trade Creditors	-	10,532
Other taxation and social security	4,767	1,791
Accruals	780	780
	<u>5,547</u>	<u>13,103</u>

Other Taxation and social security includes the following liabilities:

	2021	2020
	£	£
PAYE	(153)	786
Pension Creditor	76	70
Wages Control	4,843	935
	<u>4,766</u>	<u>1,791</u>

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2021

18. Funds

	Balance at 01-Jun-20	Incoming Resources	Resources Expended	Transfers	Other Recognised gains/(losses)	Balance at 31-May 2021
	£	£	£	£	£	£
Unrestricted Funds						
General	75,858	57,921	(50,457)	3,600	(154)	86,768
Total Unrestricted Funds	75,858	57,921	(50,457)	3,600	(154)	86,768
Restricted Funds						
Friends of Fernmount	5,095	-	(115)	-	-	4,980
Grants (Co-Op)	3,264	-	-	-	-	3,264
Henry Smith	6,833	-	(6,833)	-	-	-
Gerald Micklem Gateway awards	2,942	-	(68)	-	-	2,874
Lloyds Bank Foundation - Enable (Parents of LD 40+)	6,875	4,885	(5,337)	-	-	6,423
Garfield Weston	10,000	-	(6,400)	(3,600)	-	1
Sports England - Activities (Small Grants)	-	9,915	(4,517)	-	-	5,398
Lloyds Bank (React) or PPE	-	6,181	(6,181)	-	-	-
Royal Mencap Society - Healthier Me	-	3,500	-	-	-	3,500
Royal Mencap Society - Tackling Inequalities 1	-	3,378	(1,141)	-	-	2,237
Royal Mencap Society - Let's Get Digital	-	2,689	(2,623)	-	-	66
National Lottery -Local Community Fund	-	1,196	(1,196)	-	-	-
Hampshire and IOW Foundation - Enable	-	3,180	(218)	-	-	2,962
Hampshire and IOW - We're All Together (Digital Drop in Project)	-	-	-	-	-	-
Research	770	-	(770)	-	-	-
Total Restricted Funds	35,779	34,924	(35,399)	(3,600)	-	31,705
Total Funds	111,637	92,845	(85,856)	-	(154)	118,472

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2021

18. Funds

	Balance at 01-Jun-19 £	Incoming Resources £	Resources Expended £	Transfers £	Other Recognised gains/(losses) £	Balance at 31-May 2020 £
Unrestricted Funds						
<i>General</i>						
General	(3,331)	86,179	(76,738)	45,647	215	51,972
<i>Designated</i>						
Brockenhurst Gateway	42,271	11,967	(11,587)	(25,194)		17,457
New Milton Gateway	12,428	3,039	(4,191)	(4,847)		6,429
	<u>54,699</u>	<u>15,006</u>	<u>(15,778)</u>	<u>(30,041)</u>	<u>-</u>	<u>23,886</u>
Total Unrestricted Funds	<u>51,368</u>	<u>101,185</u>	<u>(92,516)</u>	<u>15,606</u>	<u>215</u>	<u>75,858</u>
<i>Restricted Funds</i>						
Friends of Fernmount	8,127	1,401	(2,459)	(1,974)	-	5,095
Stephen Rhodes Award	500	-	(100)	(400)	-	-
Activities	100	-	-	(100)	-	-
Grants	32,908	-	(3,996)	(25,648)	-	3,264
Grants	16,750	13,693	(51,728)	21,285	-	-
Henry Smith	-	8,000	(1,167)	-	-	6,833
Research	5,310	-	(4,540)	-	-	770
Workshops	2,192	-	-	(2,192)	-	-
Gateway Awards	8,989	4,724	(4,194)	(6,577)	-	2,942
Lloyds	-	9,972	(3,097)	-	-	6,875
Garfield Weston	-	10,000	-	-	-	10,000
Total Restricted Funds	<u>74,876</u>	<u>47,790</u>	<u>(71,281)</u>	<u>(15,606)</u>	<u>-</u>	<u>35,779</u>
Total Funds	<u>126,244</u>	<u>148,975</u>	<u>(163,797)</u>	<u>-</u>	<u>215</u>	<u>111,637</u>

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2021

19. Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 May 2021
	General	Restricted funds	
	£	£	
Tangible fixed assets	-	19,277	19,277
Current assets	92,315	12,427	104,742
Current liabilities	(5,547)	-	(5,547)
Total Net Assets	86,768	31,704	118,472

	Unrestricted funds		Total funds at 31 May 2020
	General	Restricted funds	
	£	£	
Tangible fixed assets	-	21,419	21,419
Current assets	88,961	14,360	103,321
Current liabilities	(13,103)	-	(13,103)
Total Net Assets	75,858	35,779	111,637

New Forest Mencap
Notes to the Financial Statements for the Year Ended 31 May 2021

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

Restricted funds

Friends of Fernmount - this income was received for specific purposes.

Grants - this fund is for specific ongoing grant projects.

Henry Smith - this fund was for specific ongoing grant projects completed during the financial year.

Gerald Micklem Gateway Awards – this income was received for specific purposes.

Lloyds Bank Enable - this income was received for specific purposes.

Garfield Weston - this income was received for specific purposes.

Sports England - this income was received for specific purposes.

Lloyds Bank React - this income was received for specific purposes.

Royal Mencap Society Healthier Me - this income was received for specific purposes.

Royal Mencap Society Tackling Inequalities - this income was received for specific purposes.

Royal Mencap Society Let's Get Digital - this income was received for specific purposes.

National Lottery – Local Community Fund - this income was received for specific purposes.

Hampshire and Isle of Wight Foundation Enable - this income was received for specific purposes.

Hampshire and Isle of Wight Foundation We're All Together - this income was received for specific purposes.

Research - this was a one-off grant to fund research by the University of Bath the project concluded during the year.

General funds

These are un-allocated and to be used for general charity purposes.