

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

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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

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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, reading "Michael J. Snell". The signature is written in a cursive style with a large initial 'M' and 'J'.

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
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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)

		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>-</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)

		Unrestricted funds £	Restricted funds £	Total 2020 £
	Note:			
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		<u>-</u>	<u>-</u>	<u>-</u>
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
	<u>38,786</u>	<u>44,218</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 2020	88,291	29,433	117,724
At 31 May 2021	<u>88,291</u>	<u>29,433</u>	<u>117,724</u>
Depreciation			
At 1 June 2020	66,872	29,433	96,305
At 31 May 2021	<u>69,014</u>	<u>29,433</u>	<u>98,447</u>
Net Book Value			
At 1 June 2020	21,419	-	21,419
At 31 May 2021	<u>19,277</u>	<u>-</u>	<u>19,277</u>

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

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

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.