

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

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**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)

	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	(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)

	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>-</u>	<u>(154)</u>
Net income/ (expenditure)		<u>7,310</u>	<u>(475)</u>	<u>6,835</u>
Transfers Between funds		<u>3,600</u>	<u>(3,600)</u>	<u>-</u>
Net Movement in funds		<u>10,910</u>	<u>(4,075)</u>	<u>6,835</u>
Reconciliation of funds				
Total funds brought forward		<u>75,858</u>	<u>35,779</u>	<u>111,637</u>
Total funds carried forward	18	<u>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
	<u>51,908</u>	<u>38,786</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 2021	88,291	29,433	117,724
At 31 May 2022	<u>88,291</u>	<u>29,433</u>	<u>117,724</u>
Depreciation			
At 1 June 2021	69,014	29,433	98,447
At 31 May 2022	<u>71,156</u>	<u>29,433</u>	<u>100,589</u>
Net Book Value			
At 1 June 2021	19,277	-	19,277
At 31 May 2022	<u>17,135</u>	<u>-</u>	<u>17,135</u>

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	<u>-</u>	<u>4,843</u>
	<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 £
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 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	-	3,180	(218)	-	-	2,962
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 2022

19. Analysis of net assets between funds

	Unrestricted funds	Restricted Total funds at	
	General	funds	31 May 2022
	£	£	£
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

	Unrestricted funds	Restricted Total funds at	
	General	funds	31 May 2021
	£	£	£
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