

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**

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## **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**

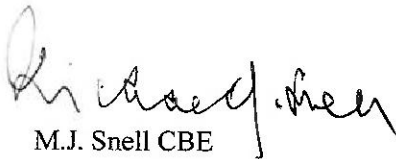
The trustees (who are also the directors of New Forest Mencap for the purposes of company law) are responsible for preparing the trustees' report and the United Kingdom Accounting Standards preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (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 £
<b>Income and Endowments from</b>				
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		(6,160)	(1,251)	(7,411)
Transfers Between funds		<u>-</u>	<u>-</u>	<u>-</u>
Net Movement in funds		(6,160)	(1,251)	(7,411)
<b>Reconciliation of funds</b>				
Total funds brought forward		102,252	142,673	244,925
Total funds carried forward	18	<u><u>96,092</u></u>	<u><u>141,422</u></u>	<u><u>237,514</u></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 £
<b>Income and Endowments from</b>				
Donations and fundraising:	3	42,039	175,633	217,672
Other Trading activities	4	31,463	-	31,463
Investment income	5	30	-	30
<b>Total Income</b>		<u>73,532</u>	<u>175,633</u>	<u>249,165</u>
<b>Expenditure on:</b>				
Raising funds	6	(66)	-	(66)
Charitable activities	7	<u>(57,640)</u>	<u>(64,664)</u>	<u>(122,304)</u>
<b>Total Expenditure</b>		<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>
<b>Net income/ (expenditure)</b>		<u>15,484</u>	<u>110,969</u>	<u>126,453</u>
Transfers Between funds		<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Movement in funds</b>		<u>15,484</u>	<u>110,969</u>	<u>126,453</u>
<b>Reconciliation of funds</b>				
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**

	<b>Note</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Fixed Assets</b>			
Tangible Assets	12	14,993	17,135
<b>Current Assets</b>			
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
		<u>238,693</u>	<u>233,382</u>
Creditors: amounts falling due within one year	17	(16,172)	(5,592)
<b>Net current assets</b>		<u>222,521</u>	<u>227,790</u>
<b>Net assets</b>		<u>237,514</u>	<u>244,925</u>
for the Year Ended 31 May 2023			
<b>Funds of the Charity:</b>			
<b>Restricted income Funds</b>			
Restricted funds	18	141,422	142,673
<b>Unrestricted income Funds</b>			
Unrestricted funds		96,092	102,252
<b>Total Funds</b>	18	<u>237,514</u>	<u>244,925</u>

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.

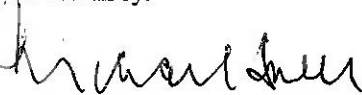
Directors' responsibilities:

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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and buildings	Over the remaining period of the lease to 25 <sup>th</sup> 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**

	<b>Unrestricted Funds £</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
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**

	<b>Unrestricted Funds £</b>	<b>Total 2023</b>	<b>Total 2022 £</b>
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	<u>992</u>	<u>992</u>	<u>30</u>
	<u>992</u>	<u>992</u>	<u>30</u>

**6. Expenditure on raising funds**

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

**7. Expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Cost of generating donations and fundraising	<u>92,426</u>	<u>98,239</u>	<u>190,665</u>	<u>190,665</u>
	<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	<u>2,142</u>	<u>2,142</u>
	<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 £
<b>Staff costs during the year were:</b>		
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 £
<b>Cost</b>			
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>
<b>Depreciation</b>			
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>
<b>Net Book Value</b>			
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.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>13. Stock</b>		
Stocks	382	477

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>14. Debtors</b>		
Trade Debtors	739	48

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>15. Current Asset Investments</b>		
Unit Trust	2,736	2,794

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>17. Creditors falling due within one year</b>		
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:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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 £
<b>Unrestricted Funds</b>						
General	102,252	86,676	(92,839)	-	3	96,092
<b>Total Unrestricted Funds</b>	<u>102,252</u>	<u>86,676</u>	<u>(92,839)</u>	<u>-</u>	<u>3</u>	<u>96,092</u>
<b>Restricted Funds</b>						
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
<b>Total Restricted Funds</b>	<u>142,673</u>	<u>96,988</u>	<u>(98,239)</u>	<u>-</u>	<u>-</u>	<u>141,422</u>
<b>Total Funds</b>	<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 £
<b>Unrestricted Funds</b>						
General	86,768	73,532	(57,706)	-	(342)	102,252
<b>Total Unrestricted Funds</b>	<b>86,768</b>	<b>73,532</b>	<b>(57,706)</b>	<b>-</b>	<b>(342)</b>	<b>102,252</b>
<b>Restricted Funds</b>						
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)	-	-	-
<b>Total Restricted Funds</b>	<b>31,704</b>	<b>175,633</b>	<b>(64,664)</b>	<b>-</b>	<b>-</b>	<b>142,673</b>
<b>Total Funds</b>	<b>118,472</b>	<b>249,165</b>	<b>(122,370)</b>	<b>-</b>	<b>(342)</b>	<b>244,925</b>

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

**19. Analysis of net assets between funds**

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

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