

Company registration number: 02376432
Charity registration number: 1038962

New Forest Mencap

(A company limited by limited guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2024

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

New Forest Mencap

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New Forest Mencap

Reference and Administrative Details

Trustees

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

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

Company Registration Number: 02376432

Charity Registration Number: 1038962

Independent Examiner: Westlake Clark Limited
Chartered Accountants
7 Lynwood Court
Priestlands Place
Lymington
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New Forest Mencap

The Trustees, who are Directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2023.

Objectives and aims

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

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

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

To develop partnerships to support service provision.

Strategic Priorities were also agreed:

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

Public Benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial Performance and Activities

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

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

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



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

New Forest Mencap

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

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

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

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

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

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

Communications

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

Gateway Clubs

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

New Forest Mencap

Governance

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

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


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

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

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

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

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



M.J. Snell CBE
Chair New Forest Mencap



R. Amis
Treasurer New Forest Mencap

New Forest Mencap

Statement of Trustees' Responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, of including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



M.J. Snell CBE
Chair of Trustees



R. Amis
Treasurer and Trustee

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

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

Respective responsibilities of trustees and examiner

As the charity's trustees of New Forest Mencap (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of New Forest Mencap as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Westlake Clark Limited

Westlake Clark Limited
Chartered Accountants

7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

11/02/2025

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

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

New Forest Mencap

Statement of Financial Activities for the Year Ended 31 May 2024

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

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

New Forest Mencap

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

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

For the financial year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

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

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



M. Snell
Trustee



R. Amis
Treasurer & Trustee

New Forest Mencap

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

1 Charity status

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

The address of its registered office is:

Nedderman Centre
Marryat Road
New Milton
BH25 5NY

2 Accounting policies

Summary of significant accounting policies and key accounting estimates.

The principal accounting policies applied in the preparation of these financial statements are set out below. These have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

New Forest Mencap meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of the income receivable can be measured reliably.

New Forest Mencap

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

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

Government Grants (Furlough Scheme)

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

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

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

New Forest Mencap

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

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

Current asset investments

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

Stock

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

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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

Trade creditors

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

Trade creditors are recognised initially at the transaction price.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3. Income from donations and fundraising

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

4. Income from other trading activities

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

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

5. Investment Income

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

6. Expenditure on raising funds

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

7. Expenditure on charitable activities

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

8. Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<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 Mencap
Notes to the Financial Statements for the Year Ended 31 May 2024

10. Staff Costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	125,603	108,598
Pension costs	3,216	2,001
	<u>128,819</u>	<u>110,599</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 2023	88,291	29,433	117,724
At 31 May 2024	<u>88,291</u>	<u>29,433</u>	<u>117,724</u>
Depreciation			
At 1 June 2023	73,298	29,433	102,731
At 31 May 2024	<u>75,440</u>	<u>29,433</u>	<u>104,873</u>
Net Book Value			
At 1 June 2023	14,993	-	14,993
At 31 May 2024	<u>12,851</u>	<u>-</u>	<u>12,851</u>

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

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

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

18. Funds

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

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

18. Funds

	Balance at 01-Jun 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Other Recognised gains/(losses) £	Balance at 31-May 2023 £
Unrestricted Funds						
General	102,252	86,676	(92,839)	-	3	96,092
Total Unrestricted Funds	<u>102,252</u>	<u>86,676</u>	<u>(92,839)</u>	<u>-</u>	<u>3</u>	<u>96,092</u>
Restricted Funds						
<i>Restricted Funds</i>						
Co-Op	3,264	-	(1,137)	-	-	2,127
Friends of Fernmount	4,980	-	(5)	-	-	4,975
Gerald Micklem Gateway awards	2,875	-	-	-	-	2,875
Hampshire CC Get Going Again	47,973	-	(18,984)	-	-	28,989
Hampshire and IOW - We're All Together (Digital Drop in Project)	6,596	-	(5,460)	-	-	1,137
Hampshire and IOW - Pedall/Walks	2,294	-	(1,877)	-	-	417
National Lottery - IAG	17,711	28,206	(36,539)	-	-	9,378
National Lottery - LS	53,327	68,782	(32,874)	-	-	89,235
RMS -Tackling Inequalities 2	1,471	-	-	-	-	1,471
RMS - Tackling Inequalities 3 (Pedall)	2,183	-	(1,364)	-	-	818
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Restricted Funds	<u>142,673</u>	<u>96,988</u>	<u>(98,239)</u>	<u>-</u>	<u>-</u>	<u>141,422</u>
Total Funds	<u>244,925</u>	<u>183,664</u>	<u>(191,078)</u>	<u>-</u>	<u>3</u>	<u>237,514</u>

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

19. Analysis of net assets between funds

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

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