

Company registration number: 02376432

Charity registration number: 1038962

New Forest Mencap

(A company limited by limited guarantee)

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

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

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

Reference and Administrative Details

Trustees

R Amis (Hon Treasurer)
S Newman (Appointed as on 11th November 2024)
D S W Lansdowne
P Pegram
M J Snell CBE (Chair) (Resigned as on 11th November 2024)

Principle officer

Nedderman Centre
Marryat Road
New Milton
BH25 5NY

Company Registration Number: 02376432

Charity Registration Number: 1038962

Independent Examiner:

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

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

The Trustees, who are Directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2025.

Public Benefit

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

Financial Performance and Activities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Communications

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

Gateway Clubs

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

Governance

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

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

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

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

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

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

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

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

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

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

Pauline Pegram

P. Pegram
Chair New Forest Mencap

Treasurer New Forest Mencap

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

Statement of Trustees' Responsibilities

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

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

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

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

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

Pauline Pegram

P. Pegram
Chair of Trustees

Robert Amis

R. Amis
Treasurer and Trustee

New Forest Mencap

Statement of Financial Activities for the Year Ended 31 May 2025

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

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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

Westlake Clark Limited
Chartered Accountants

7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Mencap

Statement of Financial Activities for the Year Ended 31 May 2025

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

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

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

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

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

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

For the financial year ending 31 May 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and The directors acknowledge their responsibilities for complying with the Act in respect to accounting records and the preparation of accounts.

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

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

Pauline Pegram

P. Pegram
Trustee

R. Amis

R. Amis

R. Amis
Treasurer & Trustee

New Forest Mencap

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

1. Charity status

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

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

2. Accounting policies

"Summary of significant accounting policies and key accounting estimates.

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

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

Going concern

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

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Investment income

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

Expenditure

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

New Forest Mencap

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

Raising funds

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

Charitable activities

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

Governance costs

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

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

Current asset investments

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

Stock

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

Trade debtors

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

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

New Forest Mencap

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

Cash and cash equivalents

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

Trade creditors

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

Trade creditors are recognised initially at the transaction price."

Fund structure

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

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

Pensions and other post retirement obligations

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

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

3. Income from donations and fundraising

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

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

4. Income from other trading activities

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

5. Investment Income

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

6. Expenditure on charitable activities

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

7. Net incoming/outgoing resources

Net income/outgoing resources for the year

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

8. Trustees' remuneration and expenses

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

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

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

9. Staff Cost

The aggregate payroll cost were as follows:

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

10. Taxation

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

11. Tangible Fixed Assets

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

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

12. Stocks

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

13. Debtors

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

14. Current Asset Investments

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

15. Cash and cash on hand

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

16. Creditors falling due within one year

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

Other Taxation and social security includes the following liabilities:

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

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

17. Funds

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

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

18. Analysis of net assets between funds

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

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

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

Previous year

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