

**New Forest Disability Information Service**  
**known as New Forest Disability**

(A company limited by guarantee)

**Annual Report and Financial Statements**  
**Year Ended 31 March 2021**

Company registration number: 05124781

Charity registration number: 1104589

# **New Forest Disability Information Service**

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# **New Forest Disability Information Service**

## **Trustees Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

### **Objectives and activities**

#### ***Objects and aims***

To provide free, impartial and confidential disability related information, advice and guidance for people with disabilities, their families, carers, professionals and other interested parties throughout the New Forest and surrounding areas.

The charity aims to continue to provide people with disabilities and those that support them, in the New Forest and the surrounding areas, with free, impartial and confidential information which enables them to lead active and fulfilling lives integrated in society.

### **Achievements and performance**

The last year has seen challenges felt on a global scale, with every aspect of life affected by the Coronavirus Pandemic. The resilience and resourcefulness of our staff and volunteers, with support from trustees, has ensured the disabled community continued to receive much needed advice and assistance through a rapidly evolving media.

This unprecedented event created a barren environment for many of our income streams, with fund raising, donations and equipment sales suffering immensely. However, our essential services have built on significant recognition within local, district and county authorities and wider institutions allowing us to secure increased grant funding which has more than compensated for this loss.

This increased income has enabled us to take advantage of our recent expansion and further enhance office capacity by increasing staff levels and restructure to maintain maximum efficiency and allow a more focused service. Our Chief Executive is now ably assisted by our Deputy Chief Executive, who is also the Outreach and Projects Manager, with support from our Office Manager and Benefits Advisory Service Manager. Together with all our other staff and volunteers, we are weathering this crisis and look forward into the next year financially secure with the ability to continue to provide the highest level of advice and assistance to our disabled community.

### **Financial review**

#### ***Policy on reserves***

The trustees have agreed a reserves policy of maintaining free reserves equal to not less than six months income and not more than twelve months income having regard for the charity's (actual and contingent) liabilities. Subject to an appropriate level of free reserves, £2,000 will be transferred each year into a designated fund (the IT Replacement Fund) against which expenditure on replacement computer equipment will be charged. Any surplus/(deficit) of reserves, may at the trustees discretion, be transferred into/(from) another designated fund entitled the New Projects Fund, which will be used to develop and improve the services offered to the disabled community or the Front Door Ramp designated fund, which will be used to replace the worn ramp including electrics.

#### ***Public benefit***

All charitable activities focus on the relief of people with disabilities living in the New Forest and surrounding areas so that they may lead active and fulfilling lives integrated in society and are exclusively undertaken to further our charitable purposes for the public benefit.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# **New Forest Disability Information Service**

## **Trustees Report**

### **Structure, governance and management**

#### ***Nature of governing document***

The organisation is a charitable company limited by guarantee, incorporated on 11 May 2004 and registered as a charity on 28 June 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable charity and is governed under its Articles of Association.

#### ***Recruitment and appointment of trustees***

Trustee meetings are held periodically during the year. Potential appointments of new trustees are discussed at these meetings.

#### ***Induction and training of trustees***

Procedures for induction and training of new trustees are in place.

# **New Forest Disability Information Service**

## **Trustees Report**

### **Reference and Administrative Details**

<b>Trustees</b>	D Wansbrough Mrs A Corbridge R Odbert Mrs P Y Lacey Mrs P A Clark P D Latham S J E Smith
<b>Secretary</b>	Mrs J Keable
<b>Principal Office</b>	6 Osborne Road New Milton Hampshire BH25 6AD
<b>Registered Office</b>	6 Osborne Road New Milton Hampshire BH25 6AD  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	05124781
<b>Charity Registration Number</b>	1104589
<b>Solicitors</b>	Heppenstalls 75 High Street Lymington Hampshire SO41 9YY
<b>Bankers</b>	Barclays Bank PLC Lymington 61 High Street Lymington Hampshire
<b>Independent Examiner</b>	PKF Francis Clark Towngate House 2 - 8 Parkstone Road Poole Dorset BH15 2PW

# **New Forest Disability Information Service**

## **Trustees Report**

The annual report was approved by the trustees of the charity on 15 July 2021 and signed on its behalf by:

R Odbert  
Trustee

S J E Smith  
Trustee

# **New Forest Disability Information Service**

## **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of New Forest Disability Information Service for the purposes of company law) are responsible for 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, 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 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 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 15 July 2021 and signed on its behalf by:

R Odbert  
Trustee

S J E Smith  
Trustee

# **New Forest Disability Information Service**

## **Independent Examiner's Report to the trustees of New Forest Disability Information Service**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 19 .

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Anne-Marie Gates FCCA FCA

Towngate House  
2 - 8 Parkstone Road  
Poole  
Dorset  
BH15 2PW

20 July 2021



# New Forest Disability Information Service

## Statement of Financial Activities

Year Ended 31 March 2021

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

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income from:</b>				
Voluntary income	2	112,451	-	112,451
Investment income	3	83	603	686
Other income	4	19,958	-	19,958
Total Income		132,492	603	133,095
<b>Expenditure on:</b>				
Charitable activities	5	(137,755)	-	(137,755)
Total Expenditure		(137,755)	-	(137,755)
Net (expenditure)/income		(5,263)	603	(4,660)
Net movement in funds		(5,263)	603	(4,660)
<b>Reconciliation of funds</b>				
Total funds brought forward		64,561	44,471	109,032
Total funds carried forward	15	59,298	45,074	104,372
		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
<b>Income from:</b>				
Voluntary income	2	104,605	44,471	149,076
Investment income	3	40	-	40
Total Income		104,645	44,471	149,116
<b>Expenditure on:</b>				
Charitable activities	5	(103,529)	-	(103,529)
Total Expenditure		(103,529)	-	(103,529)
Net income		1,116	44,471	45,587
Transfers between funds		2,339	(2,339)	-
Net movement in funds		3,455	42,132	45,587
<b>Reconciliation of funds</b>				
Total funds brought forward		61,106	2,339	63,445
Total funds carried forward	15	64,561	44,471	109,032

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

# New Forest Disability Information Service

## Balance Sheet

31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	1,977	2,326
<b>Current assets</b>			
Debtors	11	1,275	1,315
Cash at bank and in hand		<u>129,520</u>	<u>125,308</u>
		130,795	126,623
<b>Creditors: Amounts falling due within one year</b>	12	<u>(16,400)</u>	<u>(7,917)</u>
<b>Net current assets</b>		<u>114,395</u>	<u>118,706</u>
<b>Total assets less current liabilities</b>		116,372	121,032
<b>Provisions</b>	13	<u>(12,000)</u>	<u>(12,000)</u>
<b>Net assets</b>		<u>104,372</u>	<u>109,032</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		45,074	44,471
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>59,298</u>	<u>64,561</u>
<b>Total funds</b>	15	<u>104,372</u>	<u>109,032</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

## **New Forest Disability Information Service**

### **Balance Sheet**

**31 March 2021**

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 15 July 2021 and signed on their behalf by:

R Odbert  
Trustee

S J E Smith  
Trustee

Company Registration Number: 05124781

# **New Forest Disability Information Service**

## **Notes to the Financial Statements**

**Year Ended 31 March 2021**

### **1 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 policies 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) and the Companies Act 2006.

#### **Basis of preparation**

New Forest Disability Information Service 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.

The trustees confirm that they will ensure the charity actions all available government assistance during the Covid 19 pandemic that they feel necessary to ensure the charity remains financially stable.

#### **Income**

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.

#### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Investment income**

Investment income is recognised on a receivable basis.

# New Forest Disability Information Service

## Notes to the Financial Statements

Year Ended 31 March 2021

### **Expenditure**

All expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

### **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 requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

### **Government grants**

Government grants are recognised on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised as income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### **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 £1.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation**

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

#### **Asset class**

Short leasehold property  
Fixtures and fittings

#### **Depreciation method and rate**

15 years straight line  
15% reducing balance

# **New Forest Disability Information Service**

## **Notes to the Financial Statements**

**Year Ended 31 March 2021**

### **Provisions**

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

### **Fund structure**

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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 Disability Information Service

## Notes to the Financial Statements

Year Ended 31 March 2021

### 2 Income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Voluntary income;			
Grants receivable	92,147	92,147	63,615
Sales of donated goods	10,553	10,553	13,187
General donations	7,338	7,338	17,592
Legacies	-	-	44,471
Commission on equipment sales	639	639	1,137
General fundraising	1,774	1,774	9,074
	<u>112,451</u>	<u>112,451</u>	<u>149,076</u>

### 3 Investment income

	Unrestricted funds		
	General	Restricted funds	Total
	£	£	2021
			£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>83</u>	<u>603</u>	<u>686</u>
			<u>40</u>

### 4 Other income

	Unrestricted funds	
	General	Total
	£	2021
		£
Other income	<u>19,958</u>	<u>19,958</u>

# New Forest Disability Information Service

## Notes to the Financial Statements

Year Ended 31 March 2021

### 5 Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Fundraising costs	-	-	1,397
Wages and salaries	80,086	80,086	51,469
Staff NIC (Employers)	3,527	3,527	2,092
Travelling	1,271	1,271	3,652
Rent, rates and utilities	20,698	20,698	21,095
Insurance	1,802	1,802	1,578
Equipment repairs and renewals	3,659	3,659	4,978
Telephone	7,987	7,987	7,238
Postage, printing and stationery	3,027	3,027	2,693
Subscriptions	199	199	272
Equipment hire	619	619	473
Sundry expenses	1,153	1,153	1,508
Publicity	3,679	3,679	613
Legal and professional fees	2,660	2,660	1,156
Depreciation	349	349	444
Accountancy	528	528	-
Health and safety	1,856	1,856	-
Staff training	2,195	2,195	237
	<u>135,295</u>	<u>135,295</u>	<u>100,895</u>

In addition to the expenditure analysed above, there are also governance costs of £2,460 (2020 - £2,634) which relate directly to charitable activities and comprise independent examiner's fee.



# New Forest Disability Information Service

## Notes to the Financial Statements

Year Ended 31 March 2021

### 6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>349</u>	<u>444</u>

### 7 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	80,086	51,469
Social security costs	<u>3,527</u>	<u>2,092</u>
	<u>83,613</u>	<u>53,561</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Management and administration	<u>8</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

# New Forest Disability Information Service

## Notes to the Financial Statements

Year Ended 31 March 2021

### 9 Taxation

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

### 10 Tangible fixed assets

	Short leasehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2020	3,192	22,293	25,485
At 31 March 2021	3,192	22,293	25,485
<b>Depreciation</b>			
At 1 April 2020	3,192	19,967	23,159
Charge for the year	-	349	349
At 31 March 2021	3,192	20,316	23,508
<b>Net book value</b>			
At 31 March 2021	-	1,977	1,977
At 31 March 2020	-	2,326	2,326

### 11 Debtors

	2021 £	2020 £
Other debtors	1,275	1,315

### 12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	4,201	998
Other creditors	10,149	6,919
Deferred income	2,050	-
	16,400	7,917

# **New Forest Disability Information Service**

## **Notes to the Financial Statements**

**Year Ended 31 March 2021**

### **13 Provisions**

The terms of the lease on the first floor of the charity's offices at Osborne Road require that, on the termination of the lease, the lift is removed and the property is restored to its condition at the commencement of the lease. It is considered prudent to provide for the cost of this work, which has been estimated at £12,000.

### **14 Commitments**

#### **Other financial commitments**

The total amount of other financial commitments not provided in the financial statements was £25,500 (2020 - £8,500).

# New Forest Disability Information Service

## Notes to the Financial Statements

Year Ended 31 March 2021

### 15 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
Unrestricted general funds	32,810	132,492	(136,411)	28,891
<i><b>Designated</b></i>				
Unrestricted designated funds	31,751	-	(1,344)	30,407
<b>Total Unrestricted funds</b>	64,561	132,492	(137,755)	59,298
<b>Restricted funds</b>				
Restricted funds	44,471	603	-	45,074
<b>Total funds</b>	109,032	133,095	(137,755)	104,372

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
Unrestricted general funds	29,531	104,645	(99,955)	(1,411)	32,810
<i><b>Designated</b></i>					
Unrestricted designated funds	31,575	-	(3,574)	3,750	31,751
<b>Total unrestricted funds</b>	61,106	104,645	(103,529)	2,339	64,561
<b>Restricted funds</b>					
Restricted funds	2,339	44,471	-	(2,339)	44,471
<b>Total funds</b>	63,445	149,116	(103,529)	-	109,032

# New Forest Disability Information Service

## Notes to the Financial Statements

Year Ended 31 March 2021

### 16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Tangible fixed assets	1,977	-	-	1,977
Current assets	55,314	30,407	45,074	130,795
Current liabilities	(16,400)	-	-	(16,400)
Provisions	(12,000)	-	-	(12,000)
Total net assets	<u>28,891</u>	<u>30,407</u>	<u>45,074</u>	<u>104,372</u>