

**New Forest Disability Information Service**  
Registered in England and Wales - Company number: 05124781

Registered Office:  
6 Osborne Road  
New Milton  
Hampshire  
BH25 6AD

PKF Francis Clark  
Chartered Accountants  
Towngate House  
2 – 8 Parkstone Road  
Poole  
Dorset  
BH15 2PW

Dear Sirs

**Financial Statements of New Forest Disability Information Service for the year ended 31 March 2023**

The following representations are given to you in connection with your review of the charitable company's financial statements for the year ended 31 March 2023.

We confirm that the following representations are made on the basis of enquiries of management and staff of the charitable company with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you.

**1. Responsibility for the Financial Statements**

We acknowledge as trustees our responsibility for the financial statements which you have prepared on our behalf for the charitable company and in particular confirm that we have selected suitable accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent.

We also acknowledge our responsibilities for:-

- a) Keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable us to ensure that the financial statements comply with the Companies Act 2006, UK Generally Accepted Accounting Practice (UK GAAP) and Statement of Recommended Practice 'Accounting and Reporting by Charities' (Charities SORP (FRS 102)).
- b) Safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **2. Assets**

We confirm that all assets have been included in the balance sheet and exist.

We confirm that the charitable company has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.

We confirm that the cost (or value) of all the assets in the balance sheet is fairly stated.

We confirm that depreciation has been provided on all fixed assets with a limited economic life in accordance with the stated accounting policy. In our opinion, the rates of depreciation are reasonable.

## **3. Liabilities**

All liabilities of the charitable company of which we have knowledge are included in the appropriate classifications and we have no knowledge of any pending litigation or other claims against the charitable company, or any contingent liabilities or capital commitments. No liabilities are 'secured' by reason of suppliers restricting the transfer of title to goods supplied.

The charitable company has no charitable commitments at the balance sheet date, other than as included or disclosed in the financial statements.

## **4. Income and expenditure**

We confirm that all income and expenses have been fully recorded and correctly classified in the correct fund.

We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purpose, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

## **5. Transactions with trustees**

The charitable company has not at any time during the year had any transactions with trustees or connected or related parties other than as disclosed in the financial statements.

The charitable company has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to guarantee or provide security for such matters.

## **6. Related parties**

We confirm that we are aware that a related party of the charitable company is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charitable company or vice versa and as a result will include: trustees, other key management, close family and other business interests of the previous. We confirm that we have disclosed to you the identity of all related parties and all the related party relationships and transactions of which we are aware.

## 7. Completeness of Information

All the accounting records have been made available to you for the purpose of preparing the financial statements and all the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustees' meetings (held during the year and up to the date of this letter) have been made available to you.

## 8. Going Concern

We confirm that, in our considered opinion, the charitable company is able to continue trading for the foreseeable future and for at least one year from the date of this letter. In arriving at this opinion, the trustees have considered the charitable company's current financial position, its current level of activity and all other relevant information.

## 9. Post balance sheet events

There has been no event since the balance sheet date which requires disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the financial statements.

## 10. Laws and Regulations

We confirm that there are no Laws or Regulations that are central to the charitable company's ability to conduct its business that may have an impact on amounts or disclosures in the financial statements.

## 11. Reporting to regulator

We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.

Yours faithfully

Signed on behalf of the Board

Date \_\_\_\_\_

At Const

25/09/2023

DEPUTY CHAIR TRUSTEES

Company registration number: 05124781

Charity registration number: 1104589

**REGISTRARS COPY**

# New Forest Disability Information Service

known as

New Forest Disability

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

# **New Forest Disability Information Service**

## **known as New Forest Disability**

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# **New Forest Disability Information Service**

## **known as New Forest Disability**

### **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 2023.

#### **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.

# **New Forest Disability Information Service**

## **known as New Forest Disability**

### **Trustees Report**

#### **Achievements and performance**

In the period following on from the pandemic, New Forest Disability staff and volunteers have worked tirelessly to help support thousands of people living with disabilities in the New Forest and surrounding areas when they have needed us most. In partnership with New Forest District Council and the NHS, our Independence Team continued to provide the Just Got Home and Independence Matter services in Lymington and Fordingbridge Hospitals and other community settings. The Benefits and Advocacy Team proceeded to welcome clients to our New Milton offices, providing advice and support on disability-related welfare benefits and entitlements, and our highly experienced volunteers have continued to support clients with general enquiries and the purchasing of independent living equipment.

Like many charitable organisations around the country, New Forest Disability has been impacted by a challenging operational environment, which included a cost-of-living crisis, high inflation, a country on the edge of recession, and greater demand for our services than ever before. Indeed, it is a testament to the strong will and sense of purpose that underpins New Forest Disability that not only has New Forest Disability survived the harsh realities of the pandemic, but it continues to go from strength to strength.

Since I have been Chair, I have had the opportunity to meet many of the team members and volunteers, and I have appreciated the level of commitment and professionalism demonstrated to achieve the purpose of New Forest Disability, for this I would like to thank everyone involved. Furthermore, New Forest Disability is about to celebrate its 25th year, and for the majority of these years, Jacki Keable has led the organisation in her capacity as Chief Executive. In April 2023, the whole charity came together to celebrate Jacki's years of leadership and say thank you for her momentous achievement - the creation of the charity as we know it today. As Jacki formally steps down, we welcome Dr Heidi Harrison as the new Chief Executive. We wish Heidi much success in her mission to take the charity forward in its next phase of development.

Throughout the pandemic and the period of ongoing interruption that followed, our strategic objectives have not deviated and our enthusiasm to deliver upon them has not waned. Our services have continued to develop, and we have added further activities to address the needs of people living with disabilities. There has been an increase in demand for all New Forest Disability services, and our staff and volunteers have continued to meet that demand with dedication and professionalism. Despite the extremely challenging economic and political environment, New Forest Disability has been fortunate to continue to receive financial assistance from a diverse range of supporters, to include New Forest District Council, National Lottery, and the Henry Smith Foundation for which we remain immensely grateful.

Moving forward, New Forest Disability will continue to develop strong operational building blocks to create the right environment, internally and externally for us to ensure our services are high quality and high impact.

# **New Forest Disability Information Service**

## **known as New Forest Disability**

### **Trustees Report**

#### **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 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **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**

## **known as New Forest Disability**

### **Trustees Report**

#### **Reference and Administrative Details**

**Secretaries** Ms M Oliver  
Dr H Harrison

**Charity Registration Number** 1104589

**Company Registration Number** 05124781

**Registered Office** The charity is incorporated in England and Wales.  
6 Osborne Road  
New Milton  
Hampshire  
BH25 6AD

**Independent Examiner** PKF Francis Clark  
Towngate House  
2 - 8 Parkstone Road  
Poole  
Dorset  
BH15 2PW

**Solicitors:** Heppenstalls  
75 High Street  
Lymington  
Hampshire  
SO41 9YY

**Bankers** Barclays Bank PLC  
Lymington  
61 High Street  
Lymington  
Hampshire

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

**Trustees:** D Wansbrough  
Mrs A Corbridge  
R Odbert  
Mrs P Y Lacey  
Mrs P A Clark  
P D Latham  
S J E Smith

# **New Forest Disability Information Service**

## **known as New Forest Disability**

### **Trustees Report**

Other Officers:

Mrs J Keable (resigned 31 March 2023)

Ms M Oliver

Dr H Harrison (appointed 1 April 2023)

#### **Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

#### **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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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 proper accounting records that can 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.

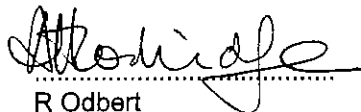
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## New Forest Disability Information Service

### known as New Forest Disability

#### Trustees Report

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



R Odber  
Trustee

DEPUTY CHAIR



S J E Smith  
Trustee

# **New Forest Disability Information Service**

## **known as New Forest Disability**

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the charity's trustees of the Company (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 the Company 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 giving me cause to believe:

1. accounting records were not kept in respect of New Forest Disability Information Service 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.

Anne-Marie Gates FCCA FCA

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

Date:.....

## New Forest Disability Information Service

### known as New Forest Disability

#### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	2023 Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income from:</b>				
Voluntary income	3	190,249	-	190,249
Investment income	4	493	-	493
Total Income		190,742	-	190,742
<b>Expenditure on:</b>				
Charitable activities	5	(185,176)	-	(185,176)
Total Expenditure		(185,176)	-	(185,176)
Net income		5,566	-	5,566
Net movement in funds		5,566	-	5,566
<b>Reconciliation of funds</b>				
Total funds brought forward		40,246	45,114	85,360
Total funds carried forward	15	45,812	45,114	90,926
	2022 Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income from:</b>				
Voluntary income	3	130,502	-	130,502
Total Income		130,502	-	130,502
<b>Expenditure on:</b>				
Charitable activities	5	(149,514)	-	(149,514)
Total Expenditure		(149,514)	-	(149,514)
Net expenditure		(19,012)	-	(19,012)
Transfers between funds		(40)	40	-
Net movement in funds		(19,052)	40	(19,012)
<b>Reconciliation of funds</b>				
Total funds brought forward		59,298	45,074	104,372
Total funds carried forward	15	40,246	45,114	85,360

The notes on pages 12 to 21 form an integral part of these financial statements.

## **New Forest Disability Information Service**

### **known as New Forest Disability**

**Statement of Financial Activities for the Year Ended 31 March 2023  
(Including Income and Expenditure Account and Statement of Total  
Recognised Gains and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 15.

## New Forest Disability Information Service

### known as New Forest Disability

(Registration number: 05124781)

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	1,428	1,680
<b>Current assets</b>			
Debtors	11	3,438	3,279
Cash at bank and in hand		<u>121,003</u>	<u>126,088</u>
		124,441	129,367
<b>Creditors: Amounts falling due within one year</b>	12	<u>(22,943)</u>	<u>(33,687)</u>
<b>Net current assets</b>		<u>101,498</u>	<u>95,680</u>
<b>Total assets less current liabilities</b>		102,926	97,360
<b>Provisions</b>	13	<u>(12,000)</u>	<u>(12,000)</u>
<b>Net assets</b>		<u>90,926</u>	<u>85,360</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		45,114	45,114
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>45,812</u>	<u>40,246</u>
<b>Total funds</b>	15	<u>90,926</u>	<u>85,360</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 12 to 21 form an integral part of these financial statements.

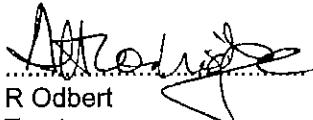
# **New Forest Disability Information Service**

**known as New Forest Disability**


(Registration number: 05124781)

**Balance Sheet as at 31 March 2023**

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
.....  
R Odber  
Trustee

DEPUTY CHAIR

  
.....  
S J E Smith  
Trustee



# **New Forest Disability Information Service**

## **known as New Forest Disability**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

6 Osborne Road  
New Milton  
Hampshire  
BH25 6AD

[Authorised for issue date](#)

#### **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 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)) (issued in October 2019) - (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.

##### **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.

# **New Forest Disability Information Service**

## **known as New Forest Disability**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### ***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.

#### **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 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.

## **New Forest Disability Information Service**

### **known as New Forest Disability**

#### **Notes to the Financial Statements for the Year Ended 31 March 2023**

##### **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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Short leasehold property	15 years straight line
Fixtures and fittings	15% reducing balance

##### **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 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.

##### **Pensions and other post retirement obligations**

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

## New Forest Disability Information Service

### known as New Forest Disability

#### Notes to the Financial Statements for the Year Ended 31 March 2023

##### 3 Income

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Voluntary income;			
Grants receivable	133,848	133,848	93,507
Sales of donated goods	19,915	19,915	18,873
General donations	28,834	28,834	14,787
Consultancy and training	3,842	3,842	300
Commission on equipment sales	2,177	2,177	564
General fundraising	1,633	1,633	2,471
	<u>190,249</u>	<u>190,249</u>	<u>130,502</u>

##### 4 Investment Income

	Unrestricted funds	
	General	Total
	£	funds
		£
Interest receivable and similar income;		
Interest receivable on bank deposits	493	493
<b>Total for 2023</b>	<u>493</u>	<u>493</u>

## **New Forest Disability Information Service**

### **known as New Forest Disability**

#### **Notes to the Financial Statements for the Year Ended 31 March 2023**

##### **5 Expenditure on charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Wages and salaries	105,611	105,611	93,896
Staff NIC (Employers)	5,995	5,995	4,161
Travelling	4,570	4,570	3,162
Rent, rates and utilities	21,276	21,276	21,422
Insurance	2,389	2,389	1,966
Equipment repairs and renewals	3,643	3,643	1,548
Telephone	10,112	10,112	8,175
Postage, printing and stationery	3,410	3,410	3,336
Subscriptions	5,975	5,975	631
Equipment hire	619	619	619
Sundry expenses	1,436	1,436	320
Publicity	1,836	1,836	2,619
Legal and professional fees	10,565	10,565	1,410
Depreciation	252	252	297
Health and safety	251	251	192
Staff training	859	859	355
Staff pensions - defined contribution	3,857	3,857	2,975
	<u>182,656</u>	<u>182,656</u>	<u>147,084</u>

In addition to the expenses analysed above, there are also governance costs of £2,520 (2022 : £2,430) which relate directly to charitable activities and comprise independent examiner's fee.

## **New Forest Disability Information Service**

### **known as New Forest Disability**

#### **Notes to the Financial Statements for the Year Ended 31 March 2023**

##### **6 Net Incoming/outgoing resources**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Depreciation of fixed assets	<u>252</u>	<u>297</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:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	105,611	93,896
Social security costs	5,995	4,161
Pension costs	<u>3,857</u>	<u>2,975</u>
	<u>115,463</u>	<u>101,032</u>

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

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
Management and administration	<u>9</u>	<u>9</u>

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

## New Forest Disability Information Service

### known as New Forest Disability

#### Notes to the Financial Statements for the Year Ended 31 March 2023

##### 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 2022	3,192	22,293	25,485
At 31 March 2023	3,192	22,293	25,485
<b>Depreciation</b>			
At 1 April 2022	3,192	20,613	23,805
Charge for the year	-	252	252
At 31 March 2023	3,192	20,865	24,057
<b>Net book value</b>			
At 31 March 2023	-	1,428	1,428
At 31 March 2022	-	1,680	1,680

##### 11 Debtors

	2023 £	2022 £
Other debtors	3,438	3,279

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

	2023 £	2022 £
Other taxation and social security	3,669	3,393
Other creditors	3,506	11,794
Deferred income	15,768	18,500
	22,943	33,687

## **New Forest Disability Information Service**

### **known as New Forest Disability**

#### **Notes to the Financial Statements for the Year Ended 31 March 2023**

##### **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 £13,500 (2022 - £4,500).



# New Forest Disability Information Service

## known as New Forest Disability

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
Unrestricted general funds	10,595	190,742	(185,176)	(2,000)	14,161
<i><b>Designated</b></i>					
Unrestricted designated funds	29,651	-	-	2,000	31,651
<b>Total unrestricted funds</b>	40,246	190,742	(185,176)	-	45,812
<b>Restricted funds</b>					
Restricted funds	45,114	-	-	-	45,114
<b>Total funds</b>	85,360	190,742	(185,176)	-	90,926
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
Unrestricted general funds	28,891	130,502	(148,758)	(40)	10,595
<i><b>Designated</b></i>					
Unrestricted designated funds	30,407	-	(756)	-	29,651
<b>Total unrestricted funds</b>	59,298	130,502	(149,514)	(40)	40,246
<b>Restricted</b>					
Restricted funds	45,074	-	-	40	45,114
<b>Total funds</b>	104,372	130,502	(149,514)	-	85,360

## **New Forest Disability Information Service**

### **known as New Forest Disability**

#### **Notes to the Financial Statements for the Year Ended 31 March 2023**

##### **16 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2023 £</b>
Tangible fixed assets	1,428	-	1,428
Current assets	79,327	45,114	124,441
Current liabilities	(22,943)	-	(22,943)
Provisions	<u>(12,000)</u>	<u>-</u>	<u>(12,000)</u>
Total net assets	<u>45,812</u>	<u>45,114</u>	<u>90,926</u>