



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 2025



New Forest Disability Information Service
known as New Forest Disability

Contents

Trustees Report	1 to 4
Reference and Administrative Details	3
Independent Examiner's Report	5 to 6
Statement of Financial Activities	7 to 8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 20

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 2025.

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

New Forest Disability Information Service experienced a challenging year after the CEO resigned on 5th April 2024, after just twelve months in the position. Staff and volunteers continued to provide all services to clients. Trustees took a more active role in the daily operations of the Charity throughout the year.

A staff member temporarily assumed the responsibilities of CEO for several months pending the arrival of an experienced new Chief Executive.

NFDIS fulfilled our contracted obligations successfully and provided information and support for almost three thousand clients during the year.

I wish to recognise and thank the whole team who have continued throughout a difficult year to support our stated vision of helping people affected by disability to lead active and fulfilling lives.

Dr Reg Odbert

Chair of the Board of Trustees

The charity's financial position has improved significantly over the past year, with total income increasing to £299,945 (2024: £208,906). Expenditure was £242,915 (2024: £249,288), resulting in a net surplus of £57,030, compared with a deficit of £40,382 in the previous year.

This positive result has strengthened our financial position, with total funds carried forward rising to £107,574 (2024: £50,544). The majority of these funds are restricted, reflecting grant funding received for specific projects and activities.

The charity remains in a sound financial position, well-placed to continue delivering vital information and support services to people with disabilities across the New Forest. However, the increasing reliance on restricted grants highlights the need to develop new unrestricted income streams to ensure flexibility and long-term sustainability.

I would like to thank our funders, supporters, staff, and volunteers for their invaluable contributions. Their commitment enables us to continue offering free, impartial advice and support to disabled people, their families, and carers across the New Forest.

Simon Smith

Honorary Treasurer / Trustee

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

Charity Registration Number 1104589

Company Registration Number 05124781

The charity is incorporated in England and Wales.

Registered Office 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 (resigned 8 May 2025)
Mrs A Corbridge
R Odbert
Mrs P Y Lacey
Mrs P A Clark
P D Latham
S J E Smith
P Middleton
R J Froome (appointed 1 October 2024)
M Pattison (appointed 1 May 2025)

New Forest Disability Information Service

known as New Forest Disability

Trustees Report

Other Officers:

Ms M Oliver

Dr H Harrison (resigned 5 April 2024)

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.

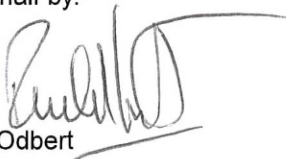
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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.

The annual report was approved by the trustees of the charity on 17.11.25 and signed on its behalf by:


R Odbert
Trustee

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 2025.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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.



Aaron Lawes ACA

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

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')

Date: 17.11.25

New Forest Disability Information Service

known as New Forest Disability

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

	2023 Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income from:				
Voluntary income	3	46,673	252,343	299,016
Investment income	4	299	-	299
Other income	5	630	-	630
Total Income		47,602	252,343	299,945
Expenditure on:				
Charitable activities	6	(60,726)	(182,189)	(242,915)
Total Expenditure		(60,726)	(182,189)	(242,915)
Net (expenditure)/income		(13,124)	70,154	57,030
Net movement in funds		(13,124)	70,154	57,030
Reconciliation of funds				
Total funds brought forward		5,430	45,114	50,544
Total funds carried forward	16	(7,694)	115,268	107,574
	2022 Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:				
Voluntary income	3	207,979	-	207,979
Investment income	4	927	-	927
Total Income		208,906	-	208,906
Expenditure on:				
Charitable activities	6	(249,288)	-	(249,288)
Total Expenditure		(249,288)	-	(249,288)
Net expenditure		(40,382)	-	(40,382)
Net movement in funds		(40,382)	-	(40,382)
Reconciliation of funds				
Total funds brought forward		45,812	45,114	90,926
Total funds carried forward	16	5,430	45,114	50,544

The notes on pages 11 to 20 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 2025
(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 2024 is shown in note 16.

New Forest Disability Information Service

known as New Forest Disability

(Registration number: 05124781)

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,032	1,214
Current assets			
Debtors	12	1,275	3,583
Cash at bank and in hand		<u>164,474</u>	<u>77,481</u>
		165,749	81,064
Creditors: Amounts falling due within one year	13	<u>(47,207)</u>	<u>(19,734)</u>
Net current assets		<u>118,542</u>	<u>61,330</u>
Total assets less current liabilities		119,574	62,544
Provisions	14	<u>(12,000)</u>	<u>(12,000)</u>
Net assets		<u><u>107,574</u></u>	<u><u>50,544</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		115,268	45,114
Unrestricted income funds			
Unrestricted funds		<u>(7,694)</u>	<u>5,430</u>
Total funds	16	<u><u>107,574</u></u>	<u><u>50,544</u></u>

For the financial year ending 31 March 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 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.

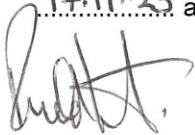
New Forest Disability Information Service

known as New Forest Disability

(Registration number: 05124781)

Balance Sheet as at 31 March 2025

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 17.11.25 and signed on their behalf by:



R Odbert
Trustee



S J E Smith
Trustee

The notes on pages 11 to 20 form an integral part of these financial statements.

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 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 £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 2025

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 2025

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	Depreciation method and rate
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.

New Forest Disability Information Service

known as New Forest Disability

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

3 Income

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	General £	£	£	£
Voluntary income;				
Grants receivable	5,750	252,343	258,093	168,226
Sales of donated goods	27,974	-	27,974	21,625
General donations	11,125	-	11,125	10,270
Consultancy and training	-	-	-	700
Commission on equipment sales	584	-	584	3,628
General fundraising	1,240	-	1,240	3,530
	<u>46,673</u>	<u>252,343</u>	<u>299,016</u>	<u>207,979</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>299</u>	<u>299</u>
Total for 2025	<u>299</u>	<u>299</u>
Total for 2024	<u>927</u>	<u>927</u>

5 Other income

	Unrestricted funds General £	Total funds £
Other income	<u>630</u>	<u>630</u>
Total for 2025	<u>630</u>	<u>630</u>

New Forest Disability Information Service

known as New Forest Disability

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

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Wages and salaries	37,348	112,045	149,393	155,406
Staff NIC (Employers)	2,535	7,607	10,142	11,490
Travelling	1,320	3,962	5,282	9,294
Rent, rates and utilities	5,443	16,330	21,773	21,362
Insurance	577	1,732	2,309	2,163
Equipment repairs and renewals	1,780	5,339	7,119	2,278
Telephone	3,581	10,743	14,324	14,118
Postage, printing and stationery	643	1,931	2,574	5,254
Subscriptions	1,404	4,213	5,617	6,496
Equipment hire	517	1,552	2,069	735
Sundry expenses	475	1,425	1,900	3,016
Publicity	518	1,555	2,073	1,549
Legal and professional fees	2,379	7,136	9,515	4,782
Depreciation	45	137	182	214
Accountancy	660	1,980	2,640	2,580
Staff training	51	153	204	2,097
Staff pensions - defined contribution	1,450	4,349	5,799	6,454
	<u>60,726</u>	<u>182,189</u>	<u>242,915</u>	<u>249,288</u>

Include above are governance costs of £2,640 (2024 : £2,580) 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 2025

7 Net incoming/outgoing resources

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

	2025	2024
	£	£
Depreciation of fixed assets	<u>182</u>	<u>214</u>

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 have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	149,393	155,406
Social security costs	10,142	11,490
Pension costs	<u>5,799</u>	<u>6,454</u>
	<u>165,334</u>	<u>173,350</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:

	2025	2024
	No	No
Management and administration	<u>9</u>	<u>10</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 2025

10 Taxation

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

11 Tangible fixed assets

	Short leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	3,192	22,293	25,485
At 31 March 2025	3,192	22,293	25,485
Depreciation			
At 1 April 2024	3,192	21,079	24,271
Charge for the year	-	182	182
At 31 March 2025	3,192	21,261	24,453
Net book value			
At 31 March 2025	-	1,032	1,032
At 31 March 2024	-	1,214	1,214

12 Debtors

	2025 £	2024 £
Other debtors	1,275	3,583

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	2,640	2,580
Deferred income	44,567	17,154
	47,207	19,734

New Forest Disability Information Service

known as New Forest Disability

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

14 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.

15 Commitments

Other financial commitments

The total amount of other financial commitments not provided in the financial statements was £13,500 (2024 - £4,500).

New Forest Disability Information Service

known as New Forest Disability

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

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
Unrestricted general funds	(26,221)	47,602	(60,726)	(39,345)
<i>Designated</i>				
Unrestricted designated funds	31,651	-	-	31,651
Total unrestricted funds	5,430	47,602	(60,726)	(7,694)
Restricted funds				
Restricted funds	45,114	252,343	(182,189)	115,268
Total funds	50,544	299,945	(242,915)	107,574
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted general funds	14,161	208,906	(249,288)	(26,221)
<i>Designated</i>				
Unrestricted designated funds	31,651	-	-	31,651
Total unrestricted funds	45,812	208,906	(249,288)	5,430
Restricted				
Restricted funds	45,114	-	-	45,114
Total funds	90,926	208,906	(249,288)	50,544

New Forest Disability Information Service

known as New Forest Disability

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

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	1,032	-	1,032
Current assets	5,914	159,835	165,749
Current liabilities	(2,640)	(44,567)	(47,207)
Provisions	<u>(12,000)</u>	<u>-</u>	<u>(12,000)</u>
Total net assets	<u><u>(7,694)</u></u>	<u><u>115,268</u></u>	<u><u>107,574</u></u>

pkf-franciscclark.co.uk

Bristol 0117 403 9800	Exeter 01392 667000	Plymouth 01752 301010	Poole 01202 663600	Salisbury 01722 337661	Southampton 02380 012890	Taunton 01823 275925	Torquay 01803 320100	Truro 01872 276477
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