

PEMBROKESHIRE MENCAP LTD

England & Wales · Charity number 1128982

Details

Other names	STACKPOLE GARDENS
Status	Registered
Legal form	Charitable company
Company number	05963025
Registered	2009-04-02
Register	View on the Charity Commission register

Contact

Address	Stackpole Walled Gardens Stackpole Pembroke Dyfed SA71 5DJ
Phone	01646 661442
Email	info@stackpole-walledgardens.co.uk
Website	www.stackpole-walledgardens.co.uk

Activities

Objects: A) THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT AND TO ADVANCE RELIGION AMONGST PERSONS WITH A LEARNING DISABILITY; ANDB) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: The relief of people with a learning disability, and support for them and their families, dependents and carers, and to provide or assist in the provision of facilities for training, work experience and recreation or other leisure time occupation

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Recreation
- **Who:** People With Disabilities

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Pembrokeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£401,703	£417,688	-	-
2024-03-31	£349,559	£347,569	-	-
2023-03-31	£394,474	£315,892	-	-
2022-03-31	£256,329	£233,689	-	-
2021-03-31	£189,655	£193,822	-	-

Trustees

Name	Role	Appointed
CAROLINE WENDY MARMARA		2013-05-22
Dr Rebecca Livingstone		2024-12-03
Fiona Walder		2024-06-13
James Alexander Livingstone		2024-12-03
Lee Anthony Watt		2024-06-13
Sarah Joanna Berry		2016-06-01
TONY MARMARA		2015-06-10

PEMBROKESHIRE MENCAP LTD

England & Wales - Charity number 1128982

Accounts

REGISTERED COMPANY NUMBER: 05963025 (England and Wales)
REGISTERED CHARITY NUMBER: 1128982

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Pembrokeshire Mencap Limited**

Ashmole and Co.
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX



Pembrokeshire Mencap Limited

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12 to 13
Notes to the Financial Statements	14 to 23
Detailed Statement of Financial Activities	24 to 25

Pembrokeshire Mencap Limited

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES

Mr G Headley (Chairman) (resigned 1.4.24)
Mr I Wilshaw (Treasurer)
Mr D Brockway
Mr A B Marmara (Chairman)
Mrs S Berry
Mrs C W Marmara
Mrs F Walder (appointed 13.6.24)
Mr L A Watt (appointed 13.6.24)
Mr J Livingstone (appointed 3.12.24)
Dr R Livingstone (appointed 3.12.24)

COMPANY SECRETARY

Mrs C W Marmara

REGISTERED OFFICE

Stackpole Mencap Gardens
National Trust Estate
Stackpole
PEMBROKE
Dyfed
SA71 5DJ

**REGISTERED COMPANY
NUMBER**

05963025 (England and Wales)

REGISTERED CHARITY NUMBER 1128982

INDEPENDENT EXAMINER

Ashmole and Co.
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX

BANKERS

H.S.B.C.
41 High Street
Haverfordwest
Pembrokeshire
SA61 2BU

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

The trustees are pleased to present their annual report and accounts for the year ended 31st March 2025.

This report marks the end of the fifteenth year of operation as an Incorporated Company. For the purposes of this report, the term 'Society' will continue to be used.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives of Pembrokeshire Mencap Ltd as detailed in our constitution are:

- a) the relief of people with a learning disability, in particular by the provision of help and support for them and their families, dependents and carers and to prevent learning disabilities for the public benefit
- b) to provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life

Learning disability means any developmental disability of the mind and any associated condition however caused and whether mild, moderate or severe.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Objective

Working with people with learning disabilities to provide horticultural training and work experience. This programme has been successfully extended to include supervised training and work experience in Cawdors Tearoom.

Stackpole Walled Gardens

Careful attention has been paid to develop the Vineyard by gardener Morgan Williams. Grape varieties include Pinot Gris, Solaris and Bacchus. Ongoing assistance from the proprietor of Velfrey Vineyard has proved helpful. The Sensory Garden in the south garden was renovated following a consultation with participants and staff. The Hywel Davies funding (which also supported the Vineyard) provided a gazebo, scented and textured plants and new path surface. This involved a lot of physical work from the staff, volunteers and students.

A water feature, donated by the family of a previous Chairman, Brian Griffiths, has added another dimension, really enhancing the area for participants and visitors alike. One of the audio posts is also sited there. It plays excerpts from the oral history project, including reflections on what the Walled Garden means to participants and has proved popular with visitors.

Some of the original sculptures from a 1980s project are still present, including the mosaic crocodile which has been a photo-stop for generations of families. Its creator, sculptor, Rob Jakes has received funding to give the croc a facelift.

Trustees Ian and Tony, designed and ordered new gates, donated by the Gray family, for the North entrance to the Walled Garden: in keeping with the historic way through from Lodge Park woods.

Work is ongoing to find a design solution for the Workshop in consultation with the National Trust, National Park and CADW.

Participants

Numbers have fluctuated over the past year and there are more day opportunities available around the county. Despite considerable work going into Pembrokeshire County Council's new online approach to Day Services, results have been negligible.

Trustees and staff have been looking at new ways of promoting our services.

The Garden Manager attended an event where day opportunities providers gave presentations of what each site offers. She played a short film showing some of our participants giving a guided tour of their work at the Walled Garden.

Earlier this year, the manager and Chairman met with Tracy Amos and Michael Grey of Pembrokeshire County Council. Among other issues arising from this meeting was the participant day rate which is lower than other providers. It was agreed to voice trustees concerns to the County Council and to its Disability Champion, Alistair Cameron.

Plans were made for Wayne Crocker, chief executive Mencap Cymru, to visit in April 2025. It is important to keep in touch with the national picture to ensure making the best of any opportunities.

Staff

Debbie Drewett entered her fifteenth year of service as Garden Manager, covering a wide remit: from overseeing student education and training, to business and financial management. A particular aspect this year involved working closely with new trustee, Fiona Walder, on updating the charity's policies and introducing a 'tracking' system to ensure they are fit for purpose.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

Debbie represents Pembrokeshire Mencap at external meetings, including the Day Opportunities Forum, and the Learning Disability Partnership Board. She attends the Pembrokeshire College Advisory Forum and Pembrokeshire Tourism meetings.

Julian Rollins, the Horticultural Tutor, takes the participants through a series of accredited modules each year. Topics can range from journalling their work, through to photography and technical topics. The online work schedule includes features like discussion forums, as well as training in specific tasks. The work is validated by an external assessor. He has introduced the Stackpole Standard newsletter, to which participants enjoyed contributing.

Lauren Dehtiar continued as Garden Team Leader adapting to the new requirements of vineyard cultivation. Brian O'Neill continues in his role as a gardener who also assists with participants' training and is the main bus driver. Mark Cox is a valued member of staff, skilled in all sorts of fields. All have worked to not only complete the accredited horticultural units with the participants but also to put extra time and effort into completing projects like the Sensory Garden and generally ensuring the students feel happy and fulfilled in their work. Morgan Williams has taken on additional responsibility for the vineyard aspect of the site and a new staff member has been recruited for his previous bus chaperone role.

Martin Wood Robinson, a gardening team member of 30 years, worked his last day on 3rd February when a presentation event was held in his honour to thank him for all his work and guidance over the years. His memories of early days of Mencap's work at the Walled Gardens had been recorded for the oral history project.

Tearoom and Shop

The new combination of a full-time Catering Team Leader and full-time Cook has worked well. Lauren and Chris have developed a team of hard-working staff, often under pressure during busy times.

There were early difficulties recruiting staff and it was the first time employing staff under 16 years old. This required attention to the law regarding welfare breaks but all went well, thanks to good training and supervision by the Tearoom team.

The wage bill for 2024/5 was high: trying to gauge the number of staff required for level of busy-ness in the Tearoom is always a challenge. Careful management of staff ensures this is as economically efficient as possible.

After a slow start to the 2024 holiday season due to poor weather, the Tearoom did well, with the August turnover up £13K on 2023. Careful monitoring of baking and other prices and 'shopping around' resulted in savings on ever-rising costs.

A new staff rota system worked well - each staff member must clock out - it automatically logs breaks eg 15 min lunch breaks and annual leave is accrued. Linked to mobile phones, it is much more effective than the previous manual system. Food hygiene can also be monitored on the system.

In 2025, the Tearoom opened in January for the first time, which was popular with the public and worthwhile in terms of revenue. A new offer for 2025 is Upton Farm ice cream with its own freezer system. New equipment has included a replacement fire alarm system, and a replacement microwave and coffee machine.

Promotion and Events

The Walled Gardens website and social media accounts kept the public informed of opening times, new dishes on the menu and features like springtime blossom.

Participants enjoyed a 'day out' collecting seaweed for fertilising the garden. A beach picnic was much enjoyed by all.

The opening of the Citizen Curator oral history exhibition in March 2024 attracted new visitors, many of whom left positive feedback on post-it notes provided in the entrance lobby. This data was included in the report made to Mencap Cymru which had supported the project with National Heritage Lottery funding.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

In addition to recording equipment, the funding provided a laptop and audio posts which are sited in the Walled Garden which brought a new dimension to the visitor experience. A long-standing participant, Brian Quinlan, who is no longer able to attend due to health issues, was delighted to hear his voice on the audio post when he visited later in the year. A large garden map/plan was also funded which was erected at garden entrances.

Having resolved to reintroduce a 'hog roast' type event for the public, a Summer Feast took place on 1st August, which was a sell-out, benefitting not only from great food and entertainment but good weather too. Trustees were grateful to our friend Rhian Sula of the National Trust who largely organised the event, as well as volunteering her time on the night. Thanks were also due to catering staff who provided vegan meals and other refreshments after a long day.

The Christmas Lunch was as popular with the participants, staff and trustees as ever. Special thanks were extended to the Tearoom staff who provided wonderful meals two days in succession. The Lunch was followed by a film.

Fundraising activities

The Walled Gardens website and social media accounts kept the public informed of opening times, new dishes on the menu and features like springtime blossom.

The Walled Gardens website and social media accounts kept the public informed of opening times, new dishes on the menu and features like springtime blossom.

FINANCIAL REVIEW

Funding

Pembrokeshire Mencap continues to strengthen its funding mix which includes a day opportunities contract with PCC, service level agreements as well as fundraising activities and donations.

A highlight for 2024 was the new Minibus purchased thanks to extremely generous funding from South Hook LNG. It was delivered complete with the charity's branding and SHLNG logo. An official presentation event was organized in November, when the company's Managing Director spoke warmly of the charity's work, having gained an insight from one of his staff members whose son is a participant at the Gardens.

The charity was fortunate to receive a number of bequests from local families and some generous donations which have enabled realisation of various projects. Melanie Phillips, a former volunteer who worked many hours with the participants, made a very generous donation which enabled us to replace the storm damaged marquee with a much more robust version. The plan is to order a new tool shed and tools. Trustees expressed grateful thanks for this and other donations.

The Rotary Club of Pembroke once again included Pembrokeshire Mencap as a beneficiary of their annual raffle and several 'Mencap' tickets were winners.

Local sculptor Rob Jakes secured funding to undertake apple pressing and a ceramics workshop in March 2025.

Restoring the historic glass houses remains a long-term aim. An electric vehicle has also been discussed, bearing in mind climate change.

Reserves policy

In accordance with National Mencap Policy the Society has a Finance Procedure, copies of which are available from the Treasurer. The Society aims to keep a minimum level of reserve, which would run the Society's activities for about 6 months in the event of all sources of external funding drying up. It is the Society's policy that this reserve is invested in a savings account and that speculative investment should be avoided. In the past this reserve has been held in a High Interest Bond, but the current financial climate is such, that interest rates do not warrant placing money in such accounts. The current level of free reserves amounts to £149,295 whereas 6 months expenditure amounts to approximately £208,844.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association adopted at a Special General Meeting on 29th November 2008, registered by Companies House on 10th December 2008. Approved by the Charity Commission on 2nd April 2009.

Pembrokeshire Mencap Ltd is affiliated to The Royal Mencap Society but is financially a self-contained body fulfilling the objectives of our constitution. The original affiliation agreement dates from 2003. Collaboration between local groups and the Royal Mencap Society and Mencap Cymru in Wales is actively encouraged.

It provides horticultural training for Pembrokeshire adults with learning disabilities. Training, work experience and personal development are provided at the charity's base at Stackpole Walled Gardens, a six-acre site, five miles south of Pembroke.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

In accordance with the constitution, members of the executive are elected annually and all executive members are elected as Trustees of the Charity. Trustees holding office during the year are listed below.

Mr A B Marmara (Chairman)	- appointed 10.06.15 reappointed 13.06.24
Mr I Wilshaw (Treasurer)	- appointed 22.05.13 reappointed 13.06.24
Mr D Brockway	- appointed 16.06.10 reappointed 13.06.24
Mrs S Berry	- appointed 01.06.16 reappointed 13.06.24
Mrs C W Marmara (Secretary)	- appointed 22.05.13 reappointed 13.06.24
Mr L Watt	- appointed 13.06.24
Mrs F Walder	- appointed 13.06.24
Mr J Livingstone	- appointed 03.12.24
Dr R Livingstone	- appointed 03.12.24

Trustee Ian Wilshaw is standing down as Treasurer. He will stay on as a trustee which is a great benefit as Ian has been involved with the charity for nearly 40 years. He served as Secretary until 2013 when he took over as Treasurer from Mike Evans. Whether tackling the intricacies of claiming Gift Aid, scaling the buildings to make repairs or designing structures for the site, he just quietly 'gets on with it' with good humour and dedication to detail. His skills and experience are very much appreciated, and the charity is the richer - in every sense - for his involvement.

Following a drive to recruit new trustees, we were pleased to welcome several members during the past year. Lee Watt was appointed at the 2024 AGM and has provided valuable input on sustainable energy matters. Fiona Walder was also appointed and has put considerable time into reviewing governance issues. The aim to evaluate the organisation's position - using and adapted version of the Trusted Charity Standards. A 'Task Force' - Fiona, Tony and Debbie - agreed Terms of Reference and looked at all 24 Charity Standards then focused on the Leadership and Governance section.

Working closely with trustees, this self-assessment exercise enables us to assess the current position and to identify areas for improvement to ensure an efficient and robust organisation. Initial work had shown a lot of good practice but there are areas for improvement with regards to meeting the Charity Commission (CC) standards.

For example, we need to review our Memorandum of Articles and Agreement which is currently based on National Mencap template. Collectively as a Board we are accountable for all aspects of work of the Charity. Having attended the 2024 AGM and volunteered their time at the Walled Gardens, James Livingstone and Rebecca Livingstone were appointed as trustees at the December Trustees meeting.

Trustees are still being sought as part of the forward planning strategy. A thorough understanding of the charity's core purpose is key to the role, as is local knowledge and willingness to work in partnership with our supporters. Expressions of interest from people with financial or communication skills, or direct experience in horticulture, are most welcome.

Meetings were held as follows:

- 4th June 2024 - Meeting of Trustees
- 13th June 2024 - Annual General Meeting
- 3rd September 2024 - Meeting of Trustees
- 3rd December 2024 - Meeting of Trustees
- 4th March 2025 - Meeting of Trustees

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Trustees have continued to be directly responsible for the running of the charity's headquarters and working base at Stackpole Walled Gardens. This encompasses a wide range of aspects, from staff welfare to the charity's future.

Annual development reviews took place with staff, as well as more informal weekly meetings with the Garden Manager, Debbie Drewett. Staff also met with Trustees on occasion - for example in connection with new projects, including the Walled Garden Vineyard and Sensory Garden regeneration.

The Garden Manager recruited seasonal staff for the Tearoom and Trustees were involved in interviewing where appropriate.

Trustee meetings included strategic forward planning both in terms of practical changes to the Walled Gardens, related to the Vineyard project, as well as ensuring a sufficient balance of staff between garden work/training, tutoring and bus duties.

The QuickBooks accounting software which is overseen by the Garden Manager, with support from Trustees, has proved successful. Finances are monitored on an ongoing basis, enabling easy comparison of income with previous years.

Trustee meetings were held quarterly with confidential matters being discussed in Part 2. In consequence of attention to the charity's governance, the Agenda was updated to include items including Conflict of Interest and Risk Management. So the regular agenda included:

- Apologies for Absence
- Any Conflict of Interest declarations
- Approval of Minutes of previous meeting
- Matters Arising
- Garden Manager's Report (circulated beforehand)
- Treasurer's Report - including Funding (circulated beforehand)
- Risk Management
- Policy Review
- National Trust News
- Correspondence
- Any Other Business

A representative of the National Trust attended as a nominated member of the management committee, as did County Councillor Simon Hancock. We are grateful to them for their input.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees are also looking at organisational risk assessment e.g. if a funding stream dried up or computer system went down and are developing a Risk Register.

Participant numbers have remained lower since the pandemic and it has taken time to build confidence in work and social situations.

Data Protection rules continued to be adhered to in line with the GDPR legislation.

Work has begun on updating the Business Plan to ensure a robust working document projecting future development.

Pembrokeshire Mencap Limited

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Thanks

It has been another busy year with challenges ranging from reduced student numbers to ever-increasing overheads for the Tearoom and balancing staff wages.

An annual programme of meaningful tasks is designed for participants with a range of learning disabilities, ensuring completion of their accredited course work on time. Staff are also responsible for safeguarding; ensuring that participants enjoy their time at Stackpole and feel their opinions count, in line with a person-centred approach.

The Trustees wish to record their appreciation to the whole staff team for carrying out the charity's work so effectively, always ensuring the wellbeing of the participants as priority, while providing a happy and fulfilling work and training space.

Special thanks to Debbie Drewett, the Manager of Stackpole Walled Gardens, who oversees a wide remit of responsibilities with skill. The charity benefits from her knowledge and experience which is much appreciated by trustees.

It has been great to report an increase in volunteer numbers; some who bring a particular skill or interest to the Garden, while others prefer to carry out practical tasks like mowing. This releases the gardeners to spend more time with the students. The Trustees wish to record a big 'Thank You' to all the volunteers.

Final thanks go to our participants. They have actively participated in helping to develop the Vineyard and the Sensory Garden as well as their routine work.

Approved by order of the board of trustees on 22nd July 2025 and signed on its behalf by:

Caroline Marmara
Mrs C W Marmara - Secretary

**Independent Examiner's Report to the Trustees of
Pembrokeshire Mencap Limited**

Independent examiner's report to the trustees of Pembrokeshire Mencap Limited ('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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 the Company 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.



W.G. Hughes Bsc Hons (Econ)

Ashmole and Co.
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX

Date: 28th July 2025

Pembrokeshire Mencap Limited

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,203	51,494	66,697	38,033
Charitable activities	4				
Walled gardens project		335,006	-	335,006	310,876
Other trading activities	3	-	-	-	650
Total		<u>350,209</u>	<u>51,494</u>	<u>401,703</u>	<u>349,559</u>
 EXPENDITURE ON					
Raising funds		23	-	23	935
Charitable activities	5				
Walled gardens project		390,801	25,864	416,665	340,891
Vineyard project		-	256	256	3,073
The Citizen Curator Oral History Project		-	744	744	2,670
Total		<u>390,824</u>	<u>26,864</u>	<u>417,688</u>	<u>347,569</u>
 NET INCOME/(EXPENDITURE)		(40,615)	24,630	(15,985)	1,990
Transfers between funds	16	3,854	(3,854)	-	-
Net movement in funds		<u>(36,761)</u>	<u>20,776</u>	<u>(15,985)</u>	<u>1,990</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		154,195	271,378	425,573	423,583
 TOTAL FUNDS CARRIED FORWARD		<u>117,434</u>	<u>292,154</u>	<u>409,588</u>	<u>425,573</u>

The notes form part of these financial statements

Pembrokeshire Mencap Limited

**Balance Sheet
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	12	18,728	241,565	260,293	238,748
CURRENT ASSETS					
Stocks	13	10,000	-	10,000	7,000
Debtors	14	14,681	-	14,681	5,729
Cash at bank and in hand		89,180	50,589	139,769	187,741
		<u>113,861</u>	<u>50,589</u>	<u>164,450</u>	<u>200,470</u>
CREDITORS					
Amounts falling due within one year	15	(15,155)	-	(15,155)	(13,645)
NET CURRENT ASSETS		<u>98,706</u>	<u>50,589</u>	<u>149,295</u>	<u>186,825</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>117,434</u>	<u>292,154</u>	<u>409,588</u>	<u>425,573</u>
NET ASSETS		<u>117,434</u>	<u>292,154</u>	<u>409,588</u>	<u>425,573</u>
FUNDS	16				
Unrestricted funds				117,434	154,195
Restricted funds				<u>292,154</u>	<u>271,378</u>
TOTAL FUNDS				<u>409,588</u>	<u>425,573</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

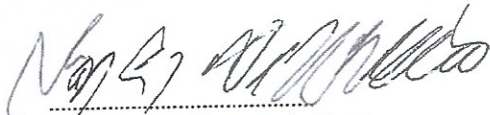
Pembrokeshire Mencap Limited

**Balance Sheet - continued
31 March 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:


Mr A B Marmara (Chairman) - Trustee


Mr I Wilshaw (Treasurer) - Trustee

The notes form part of these financial statements

Pembrokeshire Mencap Limited

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 25 years
Fixtures, plant and machinery	- 20% on reducing balance and 2% on cost
Motor vehicles	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Gifts and donations	65,203	29,582
Grants	1,014	7,345
Insurance claims	<u>480</u>	<u>1,106</u>
	<u>66,697</u>	<u>38,033</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Pembrokeshire Association of Voluntary Services	-	1,500
Mencap Cymru	<u>1,014</u>	<u>5,845</u>
	<u>1,014</u>	<u>7,345</u>

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Functions	<u>-</u>	<u>650</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.25	31.3.24
		£	£
Service level agreements	Activity	121,387	139,824
Garden sales	Walled gardens project	16,711	13,046
Cafe sales	Walled gardens project	<u>196,908</u>	<u>158,006</u>
		<u>335,006</u>	<u>310,876</u>

Service level agreements:

	31.3.25	31.3.24
	£	£
Education Learning Wales	49,766	74,437
Pembrokeshire County Council	68,426	60,308
Financial Contingency Funding	<u>3,195</u>	<u>5,079</u>
Total	<u>121,387</u>	<u>139,824</u>

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Walled gardens project	405,709	10,956	416,665
Vineyard project	256	-	256
The Citizen Curator Oral History Project	91	653	744
	<u>406,056</u>	<u>11,609</u>	<u>417,665</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25 £	31.3.24 £
Staff costs	250,040	211,024
Cafe purchases	60,941	45,865
Seeds, plants, fertilisers	4,499	6,876
Shop purchases	7,307	6,294
Machinery and vehicle expenses	9,500	7,231
Rent	1,300	1,331
Insurance	7,266	5,007
Cleaning and consumables	4,710	4,906
Telephone	1,024	801
Water rates	879	934
Light and heat	10,690	13,512
Small tools and maintenance	12,115	9,051
Staff and volunteer expenses	2,687	658
Merchant services	3,290	2,649
Depreciation	31,155	22,010
Loss on sale of assets	(1,347)	-
	<u>406,056</u>	<u>338,149</u>

7. SUPPORT COSTS

	Other £
Walled gardens project	10,956
The Citizen Curator Oral History Project	653
	<u>11,609</u>

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other			31.3.25	31.3.24
	Walled gardens project £	The Citizen Curator Oral History Project £	Total activities £	Total activities £
Postage, stationery and advertising	3,026	653	3,679	2,696
Legal and professional fees	2,885	-	2,885	2,994
Licences and subscriptions	934	-	934	499
Training	1,851	-	1,851	301
Accountancy	2,260	-	2,260	1,995
	<u>10,956</u>	<u>653</u>	<u>11,609</u>	<u>8,485</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25 £	31.3.24 £
Depreciation	31,155	21,767
Independent examiners fee	<u>2,260</u>	<u>1,995</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees' received any remuneration for work done on behalf of the charity during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	237,113	202,350
Social security costs	9,399	5,893
Other pension costs	3,528	2,781
	<u>250,040</u>	<u>211,024</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
	20	15
Engaged on charitable activities	<u>20</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.03.24

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	32,188	5,845	38,033
Charitable activities			
Walled gardens project	310,876	-	310,876
Other trading activities	650	-	650
Total	<u>343,714</u>	<u>5,845</u>	<u>349,559</u>
EXPENDITURE ON			
Raising funds	132	803	935
Charitable activities			
Walled gardens project	327,271	13,620	340,891
Vineyard project	-	3,073	3,073
The Citizen Curator Oral History Project	-	2,670	2,670

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.03.24 - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	<u>327,403</u>	<u>20,166</u>	<u>347,569</u>
NET INCOME/(EXPENDITURE)	16,311	(14,321)	1,990
RECONCILIATION OF FUNDS			
Total funds brought forward	137,884	285,699	423,583
TOTAL FUNDS CARRIED FORWARD	<u>154,195</u>	<u>271,378</u>	<u>425,573</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 April 2024	374,734	80,781	-	455,515
Additions	-	6,956	46,146	53,102
Disposals	-	(12,000)	-	(12,000)
At 31 March 2025	<u>374,734</u>	<u>75,737</u>	<u>46,146</u>	<u>496,617</u>
DEPRECIATION				
At 1 April 2024	166,268	50,499	-	216,767
Charge for year	14,989	6,937	9,229	31,155
Eliminated on disposal	-	(11,598)	-	(11,598)
At 31 March 2025	<u>181,257</u>	<u>45,838</u>	<u>9,229</u>	<u>236,324</u>
NET BOOK VALUE				
At 31 March 2025	<u>193,477</u>	<u>29,899</u>	<u>36,917</u>	<u>260,293</u>
At 31 March 2024	<u>208,466</u>	<u>30,282</u>	<u>-</u>	<u>238,748</u>

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. STOCKS				
		31.3.25	31.3.24	
		£	£	
Stocks and work in progress		<u>10,000</u>	<u>7,000</u>	
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.25	31.3.24	
		£	£	
Debtors		7,267	1,323	
VAT debtor		3,559	1,160	
Prepaid expenses		3,855	3,246	
		<u>14,681</u>	<u>5,729</u>	
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.25	31.3.24	
		£	£	
Creditors		12,895	11,609	
Other creditors		-	41	
Accrued expenses		2,260	1,995	
		<u>15,155</u>	<u>13,645</u>	
16. MOVEMENT IN FUNDS				
	At 1.4.24	Net movement	Transfers	At
	£	in funds	between	31.3.25
		£	funds	£
Unrestricted funds				
General fund	154,195	(40,615)	3,854	117,434
Restricted funds				
New centre	190,269	(12,559)	-	177,710
Talking shed	4,952	(292)	-	4,660
Equipment	1,830	(366)	-	1,464
Garden wash station	6,564	(312)	-	6,252
William Howell John Davies Trust	64,642	(2,468)	-	62,174
The Citizen Curator Oral History Project	3,121	(368)	-	2,753
Minibus	-	40,771	(3,854)	36,917
Vineyard insurance	-	224	-	224
	<u>271,378</u>	<u>24,630</u>	<u>(3,854)</u>	<u>292,154</u>
TOTAL FUNDS	<u>425,573</u>	<u>(15,985)</u>	<u>-</u>	<u>409,588</u>

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	350,209	(390,824)	(40,615)
Restricted funds			
New centre	-	(12,559)	(12,559)
Talking shed	-	(292)	(292)
Equipment	-	(366)	(366)
Garden wash station	-	(312)	(312)
William Howell John Davies Trust	-	(2,468)	(2,468)
The Citizen Curator Oral History Project	1,014	(1,382)	(368)
Minibus	50,000	(9,229)	40,771
Vineyard insurance	480	(256)	224
	<u>51,494</u>	<u>(26,864)</u>	<u>24,630</u>
TOTAL FUNDS	<u>401,703</u>	<u>(417,688)</u>	<u>(15,985)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	137,884	16,311	154,195
Restricted funds			
New centre	202,828	(12,559)	190,269
Talking shed	5,244	(292)	4,952
Equipment	2,287	(457)	1,830
Garden wash station	6,876	(312)	6,564
William Howell John Davies Trust	67,715	(3,073)	64,642
The Citizen Curator Oral History Project	749	2,372	3,121
	<u>285,699</u>	<u>(14,321)</u>	<u>271,378</u>
TOTAL FUNDS	<u>423,583</u>	<u>1,990</u>	<u>425,573</u>

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	343,714	(327,403)	16,311
Restricted funds			
New centre	-	(12,559)	(12,559)
Talking shed	-	(292)	(292)
Equipment	-	(457)	(457)
Garden wash station	-	(312)	(312)
William Howell John Davies Trust	-	(3,073)	(3,073)
The Citizen Curator Oral History Project	5,845	(3,473)	2,372
	<u>5,845</u>	<u>(20,166)</u>	<u>(14,321)</u>
TOTAL FUNDS	<u>349,559</u>	<u>(347,569)</u>	<u>1,990</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	137,884	(24,304)	3,854	117,434
Restricted funds				
New centre	202,828	(25,118)	-	177,710
Talking shed	5,244	(584)	-	4,660
Equipment	2,287	(823)	-	1,464
Garden wash station	6,876	(624)	-	6,252
William Howell John Davies Trust	67,715	(5,541)	-	62,174
The Citizen Curator Oral History Project	749	2,004	-	2,753
Minibus	-	40,771	(3,854)	36,917
Vineyard insurance	-	224	-	224
	<u>285,699</u>	<u>10,309</u>	<u>(3,854)</u>	<u>292,154</u>
TOTAL FUNDS	<u>423,583</u>	<u>(13,995)</u>	<u>-</u>	<u>409,588</u>

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	693,923	(718,227)	(24,304)
Restricted funds			
New centre	-	(25,118)	(25,118)
Talking shed	-	(584)	(584)
Equipment	-	(823)	(823)
Garden wash station	-	(624)	(624)
William Howell John Davies Trust	-	(5,541)	(5,541)
The Citizen Curator Oral History Project	6,859	(4,855)	2,004
Minibus	50,000	(9,229)	40,771
Vineyard insurance	480	(256)	224
	<u>57,339</u>	<u>(47,030)</u>	<u>10,309</u>
TOTAL FUNDS	<u><u>751,262</u></u>	<u><u>(765,257)</u></u>	<u><u>(13,995)</u></u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Pembrokeshire Mencap Limited

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	65,203	29,582
Grants	1,014	7,345
Insurance claims	480	1,106
	66,697	38,033
 Other trading activities		
Functions	-	650
 Charitable activities		
Service level agreements	121,387	139,824
Garden sales	16,711	13,046
Cafe sales	196,908	158,006
	335,006	310,876
Total incoming resources	401,703	349,559
 EXPENDITURE		
Cost of generating trading funds		
Functions expenses	23	935
 Charitable activities		
Wages	237,113	202,350
Social security	9,399	5,893
Pensions	3,528	2,781
Cafe purchases	60,941	45,865
Seeds, plants, fertilisers	4,499	6,876
Shop purchases	7,307	6,294
Machinery and vehicle expenses	9,500	7,231
Rent	1,300	1,331
Insurance	7,266	5,007
Cleaning and consumables	4,710	4,906
Telephone	1,024	801
Water rates	879	934
Light and heat	10,690	13,512
Small tools and maintenance	12,115	9,051
Staff and volunteer expenses	2,687	658
Merchant services	3,290	2,649
Depreciation of tangible fixed assets	31,155	22,010
Carried forward	407,403	338,149

This page does not form part of the statutory financial statements

Pembrokeshire Mencap Limited

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
Charitable activities		
Brought forward	407,403	338,149
Loss on sale of tangible fixed assets	(1,347)	-
	<u>406,056</u>	<u>338,149</u>
 Support costs		
Other	3,679	2,696
Postage, stationery and advertising	2,885	2,994
Legal and professional fees	934	499
Licences and subscriptions	1,851	301
Training	2,260	1,995
Accountancy	<u>11,609</u>	<u>8,485</u>
	<u>417,688</u>	<u>347,569</u>
Total resources expended	<u>(15,985)</u>	<u>1,990</u>
Net (expenditure)/income	<u><u></u></u>	<u><u></u></u>

This page does not form part of the statutory financial statements

PEMBROKESHIRE MENCAP LTD

England & Wales - Charity number 1128982

Accounts

REGISTERED COMPANY NUMBER: 05963025 (England and Wales)
REGISTERED CHARITY NUMBER: 1128982



**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Pembrokeshire Mencap Limited**

Ashmole and Co.
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX



Pembrokeshire Mencap Limited

**Reference and Administrative Details
for the Year Ended 31 March 2024**

TRUSTEES	Mr B Griffiths (deceased 25.9.23) Mr G Headley (Chairman) (resigned 1.4.24) Mr I Wilshaw (Treasurer) Mr M Evans (resigned 13.7.23) Mr D Brockway Mr A B Marmara Acting Chair Mrs S Berry Mrs C W Marmara
COMPANY SECRETARY	Mrs C W Marmara
REGISTERED OFFICE	Stackpole Mencap Gardens National Trust Estate Stackpole PEMBROKE Dyfed SA71 5DJ
REGISTERED COMPANY NUMBER	05963025 (England and Wales)
REGISTERED CHARITY NUMBER	1128982
INDEPENDENT EXAMINER	Ashmole and Co. Williamston House 7 Goat Street Haverfordwest Pembrokeshire SA61 1PX
BANKERS	H.S.B.C. 41 High Street Haverfordwest Pembrokeshire SA61 2BU

Pembrokeshire Mencap Limited

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees are pleased to present their annual report and accounts for the year ended 31st March 2024.

This report marks the end of the fourteenth year of operation as an Incorporated Company. For the purposes of this report, the term 'Society' will continue to be used.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives as detailed in our constitution are:

a) the relief of people with a learning disability, in particular by the provision of help and support for them and their families, dependents and carers and to prevent learning disabilities for the public benefit

b) to provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life

Learning disability means any developmental disability of the mind and any associated condition however caused and whether mild, moderate or severe.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Objective

Working with people with learning disabilities to provide horticultural training and work experience. This programme has been successfully extended to include supervised training and work experience in Cawdors Tearoom.

Stackpole Walled Gardens

It was all change as far as the Walled Garden planting routine was concerned, replacing fruit and vegetable beds with grape vines, funded by a generous bequest from the Hywel Davies foundation. Areas in the north and south gardens were ploughed then rotovated for planting.

Pinot Grigio, Solaris and Bacchus vines were planted, under the supervision of gardener Morgan Williams. He attended a training course at Plumpton College last year and a visit to Velfrey Vineyard proved helpful, with ongoing assistance being kindly offered by the proprietor.

Dialogue with participants and gardeners led to regeneration of the Sensory Garden in the south garden. The vice chairman, a retired architect, drew up a plan which was pinned up in the classroom inviting comments from participants and staff. The Hywel Davies funding has supported purchase of a gazebo, scented and textured plants, along with a crunchy path. A water feature will add yet another dimension, really enhancing the area for participants and visitors alike.

The area also includes an audio feature which can be prompted to play excerpts from the oral history project funded by National Heritage Lottery via Mencap Cymru. It includes reflections on what the Walled Garden means to participants

New benches have been placed in the Sensory Garden, supported by the Outdoor Opportunities fund administered by PAVS which also purchased an outdoor table. The fund's aim was to encourage social spaces for people of all ages and abilities.

There is a sense of completing a circle as we learned from the oral history project that grapes from Walled Garden vines were treated in special preservative then sent by train to the Cawdor family at their Scottish residence.

The Sensory Garden also has a history: established in the 1980s by the Stackpole Centre (pre National Trust) for people with learning disabilities. Some of the original sculptures can still be seen, the most popular being the mosaic crocodile which has been a photo-stop for generations of families. A funding application has been made to give the colourful croc a facelift by its original creator Rob Jakes.

Smaller projects include design and ordering of new gates and metalwork - in keeping with the historic setting for the Lodge Park entrance to the Walled Garden.

A second audio post has been sited near the student plots and pond area and contains further clips from the recorded interviews.

The Workshop project is currently delayed due to planning detail. An alternative approach may have to be taken.

Participants

Numbers have fluctuated over the past year. The pandemic knocked attendance and there are more day opportunities available around the county, while two of our longstanding members have suffered ill health and are much missed.

On a positive note, we have welcomed new participants who have brought a fresh dynamic to the daily routine. Pembrokeshire Mencap completed an application to Pembrokeshire County Council to be part of a new approach to its role as a Day Services provider. The county council is moving all day opportunities in different locations onto a phone App, which participants can book directly. It has had a slow start but it is good for the charity to be proactive in new approaches to provision for people with learning disabilities.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2024

June saw a ministerial visit organised by Mencap Cymru. Julie Morgan Deputy Minister for Social Services shared lunch with staff and trustees then met with participants, families and carers. She commended the work carried out at the Walled Gardens and listened to a parent's heartfelt description of its significance to her whole family.

Staff

Debbie Drewett entered her thirteenth year of service as Garden Manager, covering a wide remit: from overseeing student education and training to business and financial management. From organising electrical PAT testing to drafting a bereavement policy; her attention to detail ensured a successful year for Stackpole Walled Gardens.

Debbie represents Pembrokeshire Mencap at external meetings, including the Day Opportunities Forum, and the Learning Disability Partnership Board. She attends the Pembrokeshire College Advisory Forum and Pembrokeshire Tourism meetings.

Julian Rollins, the Horticultural Tutor, made the most of the oral history project to support participants to interview and be interviewed, to operate equipment and to put together short films. This fed into the College work which is all online. It includes features like discussion forums, as well as training in specific tasks. They produced two editions of the Stackpole Standard newsletter, using their learning software. Colourful and inviting, they help visitors to better understand the charity and its work.

Lauren Dehtiar continued as Garden Team Leader adapting to the new requirements of vineyard cultivation. Brian O'Neill continues in his role as a gardener who also assists with participants' training and is the main bus driver. Mark Cox is a valued member of staff, skilled in all sorts of jobs. Morgan Williams has taken on additional responsibility for the vineyard aspect. Martin Wood Robinson continued in role and contributed a very interesting interview to the oral history project. He recalled the early days of Mencap's work at the Walled Gardens when he and a few participants started reclaiming the north area of the site. His recollections highlighted the charity's progress in eventually establishing the whole six acre site as a training and work facility which also gives pleasure to many hundreds of visitors.

Tearoom and Shop

The Walled Gardens Tearoom did well in 2023 despite the challenges of ever-increasing overheads raising the menu prices. This was a worry considering the cost-of-living crisis but it seemed that visitors were determined to enjoy their days out and the homemade cakes are always a great attraction!

The 2023 Tearoom team managed well when Team Leader, Sheila Davies, was absent nursing her partner in a final illness. This highlighted the need for a formal bereavement policy which was subsequently agreed by Trustees. Sheila provided a very good service to the charity and was given a good send off when she retired at the end of 2023.

Recruitment of a new Tearoom team was not easy. A full time Team Leader and a full time cook were engaged and have jelled very well. New part-time staff and some returners from previous seasons were also recruited and have made a strong team.

The 2023 Whit week saw takings from the Tearoom and shop of more than £10,000 which made it the busiest ever. Prices had to be raised and the minimum wage increase was also significant. The projected 30% food margin was only exceeded twice. The wage margin is more of an issue. Will be interesting to review later in year to see whether it is balancing out the wage rise.

The shop benefitted from having Ptolemy Goucher working at weekends from June until the end of October. He was good with visitors and it ensured purchases were made easily rather than customers having to queue in the Tearoom. The shop stock was moved back into the Tearoom for the rest of the season which is fine as it is not so busy.

Promotion and Events

The Walled Gardens website and social media accounts kept the public informed of opening times, new dishes on the menu and features like springtime blossom.

The Sunset Cinema showings in August attracted an audience who might not otherwise visit the Walled Gardens. Poor weather did not help numbers but nevertheless it illustrates the versatility of the site and potential for fundraising events. It is hoped to re-introduce the Pig Roast and Country Dancing in 2024 which was always a popular summer attraction for locals and visitors alike.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2024

Participants enjoyed a 'day out' bowling in Milford Haven with staff and a couple of trustees. This was followed by food in the cafeteria. A good day out all agreed..

The opening of the Citizen Curator oral history exhibition in early March was covered by the Western Telegraph newspaper and attracted nearly 50 guests from a variety of local organisations including Pembrokeshire College, Pembrokeshire Association of Voluntary Services and the National Trust, as well as family members and carers.

They enjoyed a sunny morning viewing the exhibition, which is now permanently on show in the Visitor Centre foyer. New Tearoom staff served up cake and coffee and visitors mingled with staff and participants learning more about the work and benefits of the work Pembrokeshire Mencap carries out at the site.

Publicity attracted some generous donations and interest in becoming trustees of the charity, both of which were most welcome.

FINANCIAL REVIEW

Funding

Pembrokeshire Mencap continues to strengthen its funding mix which includes a day opportunities contract with the local authority, service level agreements and fundraising activities.

The charity was fortunate to receive a number of bequests from local families and some generous donations which have enabled realisation of projects, ranging from much needed new gates for the Lodge Park entrance, to a stylish water feature in the Sensory Garden. All are very gratefully received.

Heritage lottery funding for the oral history project purchased recording equipment; a laptop, two audio posts and two large location maps for the Walled Gardens.

As previously mentioned, funding from the Hywel Davies bequest supported the vineyard, features of the Sensory Garden and will support the new Workshop.

Trustees are grateful to the Rotary Club of Pembroke for once again including Pembrokeshire Mencap as a beneficiary of their annual raffle. Brian Quinlan, our longest standing participant, once again sold the most raffle tickets and several 'Mencap' tickets were winners.

Replacing the mini-bus and restoring the historic glass houses remain long term aims. An electric vehicle has also been discussed, bearing in mind climate change.

Reserves policy

In accordance with National Mencap Policy the Society has a Finance Procedure, copies of which are available from the Treasurer. The Society aims to keep a minimum level of reserve, which would run the Society's activities for about 6 months in the event of all sources of external funding drying up. It is the Society's policy that this reserve is invested in a savings account and that speculative investment should be avoided. In the past this reserve has been held in a High Interest Bond, but the current financial climate is such, that interest rates do not warrant placing money in such accounts. The current level of free reserves amounts to £186,825 whereas 6 months expenditure amounts to approximately £173,785.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Society is controlled by its Memorandum and Articles of Association adopted at a Special General Meeting held on 29th November 2008, registered by Companies House on 10th December 2008 and approved by the Charity Commission on 2nd April 2009.

Pembrokeshire Mencap Ltd is affiliated to The Royal Mencap Society but is financially a self-contained body fulfilling the objectives of our constitution. The original affiliation agreement ended in March 2013 and was replaced by a Partnership Plan encouraging more collaboration between local groups and the Royal Mencap Society and Mencap Cymru in Wales.

The core purpose is horticultural training for Pembrokeshire adults with learning disabilities. Training, work experience and personal development are provided at Stackpole Walled Gardens, a six-acre site, five miles south of Pembroke.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

In accordance with the constitution, members of the executive are elected annually and all executive members are elected as Trustees of the Charity. Trustees holding office during the year are listed below.

Mr G Headley (Chairman)	- appointed 10.06.15 reappointed 13.07.23
Mr A B Marmara (Vice/Acting Chairman)	- appointed 10.06.15 reappointed 13.07.23
Mr I Wilshaw (Treasurer)	- appointed 22.05.13 reappointed 13.07.23
Mr M Evans	- appointed 15.04.09 reappointed 13.07.23
Mr D Brockway	- appointed 16.06.10 reappointed 13.07.23
Mr B Griffiths	- appointed 15.04.09 reappointed 13.07.23
Mrs Sarah Berry	- appointed 01.06.16 reappointed 13.07.23
Mrs C W Marmara (Secretary)	- appointed 22.05.13 reappointed 13.07.23
Mr M Evans (Life President)	- appointed 13.07.23

In accordance with the constitution, members of the executive are elected annually and all executive members are elected as Trustees of the Charity. Trustees holding office during the year are listed above.

Sadly one of our long-standing trustees and previous Chairman, Brian Griffiths, died in September. Trustees were pleased to welcome Sarah Berry back to meetings at the end of 2023 when she had recovered from medical treatment.

Our Chairman, Greig Headley served until the end of the financial year when he resigned his post on moving to Yorkshire. The Vice Chairman, Tony Marmara, is currently acting Chairman.

A potential trustee attended meetings in the latter part of the year and it is hoped to formalise his position at the 2024 AGM. Trustees are being sought as part of the forward planning strategy. A thorough understanding of the charity's core purpose is key to the role, as is local knowledge and willingness to work in partnership with our supporters. Expressions of interest from people with financial or communication skills, or direct experience in horticulture, are most welcome.

Meetings were held as follows:

8th June 2023 - Meeting of Trustees
13th July 2023 - Annual General Meeting
21st September 2023 - Meeting of Trustees
12th December 2023 - Meeting of Trustees
5th March 2024 - Meeting of Trustees

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Trustees have continued to be directly responsible for the running of Stackpole Walled Gardens which encompasses staff welfare and the charity's future.

Annual development reviews took place with staff, as well as more informal weekly meetings with the Garden Manager, Debbie Drewett. Staff also met with Trustees on occasion - for example in connection with new projects, including the Walled Garden Vineyard, Sensory Garden regeneration and the Citizen Curators oral history project.

The Garden Manager recruited seasonal staff for the Tearoom and Trustees were involved in interviewing where appropriate.

Trustee meetings included strategic forward planning both in terms of practical changes to the Walled Gardens, related to the Vineyard project, as well as ensuring sufficient balance of staff between garden work/training, tutoring and bus duties.

The QuickBooks accounting software which is overseen by the Garden Manager, with support from Trustees, has proved successful. Finances were monitored, enabling easy comparison of income with previous years.

The Agenda for meetings included:

- Apologies for Absence
- Approval of Minutes of previous meeting
- Matters Arising
- Garden Manager's Report (circulated beforehand)
- Treasurer's Report - including Funding (circulated beforehand)
- Project Update eg Citizen Curators oral history
- Correspondence
- Any Other Business

A representative of the National Trust attended as a co-opted member of the management committee, as did County Councillor Simon Hancock. We are grateful to them for their input.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Although the Covid 19 pandemic has thankfully now passed, a positive test still occasionally affected staff numbers. Student numbers have remained lower since the pandemic. It has taken time to build confidence in work and social situations.

Data Protection rules continued to be adhered to in line with the GDPR legislation. The Business Plan is a robust working document projecting future development but it now needs updating.

Pembrokeshire Mencap Limited

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Thanks

It has been another busy year with challenges ranging from reduced student numbers to ever-increasing overheads for the Tearoom and balancing staff wages.

An annual programme of meaningful tasks is designed for participants with a range of learning disabilities, ensuring completion of their accredited course work on time. Staff are also responsible for safeguarding; ensuring that participants enjoy their time at Stackpole and feel their opinions count, in line with a person-centred approach.

The Trustees wish to record their appreciation to the whole staff team for carrying out the charity's work so effectively, always ensuring the wellbeing of the participants as priority while providing a happy and fulfilling work and training space.

Special thanks to Debbie Drewett, the Manager of Stackpole Walled Gardens, who oversees a wide remit with skill. The charity benefits from her knowledge and experience which is much appreciated by trustees.

It has been really great to report an increase in volunteer numbers; some who bring a particular skill or interest to the Garden while others prefer to carry out practical tasks like mowing. This releases the gardeners to spend more time with the students. The Trustees wish to record a big 'Thank You' to all the volunteers.

Final thanks go to our participants. They have actively participated in planting the Vineyard and re-generating the Sensory Garden as well as their routine work. A good number became involved in the Citizen Curator oral history project, gathering confidence to set questions, carry out interviews and help with the exhibition. The exercise has revealed the enjoyment and satisfaction that they experience during their time at the Garden. It has also enhanced their accredited learning in terms of confidence to express their opinions and participate more actively, interviewing each other and making short films.

All in all, it was a good year at the Gardens.

Approved by order of the board of trustees on 13th Jun 2024 and signed on its behalf by:



.....
Mrs C W Marmara - Secretary

**Independent Examiner's Report to the Trustees of
Pembrokeshire Mencap Limited**

Independent examiner's report to the trustees of Pembrokeshire Mencap Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 the Company 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.



W.G. Hughes Bsc Hons (Econ)

Ashmole and Co.
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX

Date: 18th Jun 2024

Pembrokeshire Mencap Limited

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024**

		Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	32,188	5,845	38,033	103,843
Charitable activities	5				
Walled gardens project		310,876	-	310,876	288,629
Other trading activities	3	650	-	650	2,000
Investment income	4	-	-	-	2
Total		<u>343,714</u>	<u>5,845</u>	<u>349,559</u>	<u>394,474</u>
EXPENDITURE ON					
Raising funds		132	803	935	878
Charitable activities	6				
Walled gardens project		327,271	13,620	340,891	311,088
Vineyard project		-	3,073	3,073	3,696
The Citizen Curator Oral History Project		-	2,670	2,670	230
Total		<u>327,403</u>	<u>20,166</u>	<u>347,569</u>	<u>315,892</u>
NET INCOME/(EXPENDITURE)		16,311	(14,321)	1,990	78,582
RECONCILIATION OF FUNDS					
Total funds brought forward		137,884	285,699	423,583	345,001
TOTAL FUNDS CARRIED FORWARD		<u>154,195</u>	<u>271,378</u>	<u>425,573</u>	<u>423,583</u>

The notes form part of these financial statements

Pembrokeshire Mencap Limited

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	13	17,734	221,014	238,748	248,043
CURRENT ASSETS					
Stocks	14	7,000	-	7,000	5,000
Debtors	15	5,729	-	5,729	5,390
Cash at bank and in hand		137,377	50,364	187,741	175,146
		<u>150,106</u>	<u>50,364</u>	<u>200,470</u>	<u>185,536</u>
CREDITORS					
Amounts falling due within one year	16	(13,645)	-	(13,645)	(9,996)
NET CURRENT ASSETS		<u>136,461</u>	<u>50,364</u>	<u>186,825</u>	<u>175,540</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>154,195</u>	<u>271,378</u>	<u>425,573</u>	<u>423,583</u>
NET ASSETS		<u>154,195</u>	<u>271,378</u>	<u>425,573</u>	<u>423,583</u>
FUNDS	17				
Unrestricted funds				154,195	137,884
Restricted funds				271,378	285,699
TOTAL FUNDS				<u>425,573</u>	<u>423,583</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

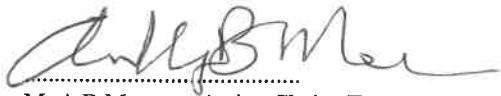
The notes form part of these financial statements

Pembrokeshire Mencap Limited

Balance Sheet - continued
31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 June 2024 and were signed on its behalf by:



Mr A B Marmara Acting Chair - Trustee



Mr I Wilshaw (Treasurer) - Trustee

The notes form part of these financial statements

Pembrokeshire Mencap Limited

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 25 years
Fixtures, plant and machinery	- 20% on reducing balance and 2% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Gifts and donations	29,582	102,652
Grants	7,345	1,126
Subscriptions	-	65
Insurance claims	1,106	-
	<u>38,033</u>	<u>103,843</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Pembrokeshire Association of Voluntary Services	1,500	-
Mencap Cymru	5,845	1,126
	<u>7,345</u>	<u>1,126</u>

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Functions	650	2,000
	<u>650</u>	<u>2,000</u>

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	-	2
	<u>-</u>	<u>2</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Service level agreements	139,824	117,256
Garden sales	13,046	22,947
Course/care fees	-	2,775
Cafe sales	158,006	145,651
	<u>310,876</u>	<u>288,629</u>

Service level agreements:

	31.3.24	31.3.23
	£	£
Education Learning Wales	74,437	62,457
Pembrokeshire County Council	60,308	53,805
Coleg Plas Dwbl	-	994
Financial Contingency Funding	5,079	-
Total	<u>139,824</u>	<u>117,256</u>

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Walled gardens project	333,555	7,336	340,891
Vineyard project	3,073	-	3,073
The Citizen Curator Oral History Project	1,521	1,149	2,670
	<u>338,149</u>	<u>8,485</u>	<u>346,634</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24 £	31.3.23 £
Staff costs	211,024	192,584
Cafe purchases	45,865	46,203
Seeds, plants, fertilisers	6,876	3,503
Shop purchases	6,294	6,842
Machinery and vehicle expenses	7,231	10,046
Rent	1,331	1,000
Insurance	5,007	3,745
Cleaning and consumables	4,906	4,009
Telephone	801	781
Water rates	934	754
Light and heat	13,512	4,833
Small tools and maintenance	9,051	5,009
Staff and volunteer expenses	658	1,549
Merchant services	2,649	2,552
Depreciation	22,010	21,133
	<u>338,149</u>	<u>304,543</u>

8. SUPPORT COSTS

	Other £
Walled gardens project	7,336
The Citizen Curator Oral History Project	1,149
	<u>8,485</u>

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other

		The Citizen Curator Oral History Project	31.3.24	31.3.23
	Walled gardens project £	£	Total activities £	Total activities £
Postage, stationery and advertising	2,393	303	2,696	3,883
Legal and professional fees	2,148	846	2,994	2,513
Licences and subscriptions	499	-	499	897
Training	301	-	301	1,283
Accountancy	1,995	-	1,995	1,895
	<u>7,336</u>	<u>1,149</u>	<u>8,485</u>	<u>10,471</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation	21,767	21,123
Independent examiners fee	<u>1,995</u>	<u>1,895</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees' received any remuneration for work done on behalf of the charity during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	202,350	185,202
Social security costs	5,893	4,897
Other pension costs	<u>2,781</u>	<u>2,485</u>
	<u>211,024</u>	<u>192,584</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Engaged on charitable activities	<u>15</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

11. STAFF COSTS - continued

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.03.23

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	31,317	72,526	103,843
Charitable activities			
Walled gardens project	288,629	-	288,629
Other trading activities	2,000	-	2,000
Investment income	2	-	2
Total	<u>321,948</u>	<u>72,526</u>	<u>394,474</u>
EXPENDITURE ON			
Raising funds	878	-	878
Charitable activities			
Walled gardens project	297,217	13,871	311,088
Vineyard project	-	3,696	3,696
The Citizen Curator Oral History Project	-	230	230
Total	<u>298,095</u>	<u>17,797</u>	<u>315,892</u>
NET INCOME	23,853	54,729	78,582
RECONCILIATION OF FUNDS			
Total funds brought forward	114,031	230,970	345,001
TOTAL FUNDS CARRIED FORWARD	<u>137,884</u>	<u>285,699</u>	<u>423,583</u>

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, plant and machinery £	Totals £
COST			
At 1 April 2023	374,734	68,066	442,800
Additions	-	12,715	12,715
At 31 March 2024	374,734	80,781	455,515
DEPRECIATION			
At 1 April 2023	151,279	43,478	194,757
Charge for year	14,989	7,021	22,010
At 31 March 2024	166,268	50,499	216,767
NET BOOK VALUE			
At 31 March 2024	208,466	30,282	238,748
At 31 March 2023	223,455	24,588	248,043

14. STOCKS

	31.3.24	31.3.23
	£	£
Stocks and work in progress	7,000	5,000

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Debtors	1,323	1,526
VAT debtor	1,160	308
Prepaid expenses	3,246	3,556
	5,729	5,390

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Creditors	11,609	8,101
Other creditors	41	-
Accrued expenses	1,995	1,895
	13,645	9,996

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

17. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	137,884	16,311	154,195
Restricted funds			
New centre	202,828	(12,559)	190,269
Talking shed	5,244	(292)	4,952
Equipment	2,287	(457)	1,830
Garden wash station	6,876	(312)	6,564
William Howell John Davies Trust	67,715	(3,073)	64,642
The Citizen Curator Oral History Project	749	2,372	3,121
	<u>285,699</u>	<u>(14,321)</u>	<u>271,378</u>
TOTAL FUNDS	<u>423,583</u>	<u>1,990</u>	<u>425,573</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	343,714	(327,403)	16,311
Restricted funds			
New centre	-	(12,559)	(12,559)
Talking shed	-	(292)	(292)
Equipment	-	(457)	(457)
Garden wash station	-	(312)	(312)
William Howell John Davies Trust	-	(3,073)	(3,073)
The Citizen Curator Oral History Project	5,845	(3,473)	2,372
	<u>5,845</u>	<u>(20,166)</u>	<u>(14,321)</u>
TOTAL FUNDS	<u>349,559</u>	<u>(347,569)</u>	<u>1,990</u>

Pembrokeshire Mencap Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	114,031	23,853	137,884
Restricted funds			
New centre	215,387	(12,559)	202,828
Talking shed	5,536	(292)	5,244
Equipment	2,859	(571)	2,288
Garden wash station	7,188	(312)	6,876
William Howell John Davies Trust	-	67,704	67,704
The Citizen Curator Oral History Project	-	759	759
	<u>230,970</u>	<u>54,729</u>	<u>285,699</u>
TOTAL FUNDS	<u>345,001</u>	<u>78,582</u>	<u>423,583</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	321,948	(298,095)	23,853
Restricted funds			
New centre	-	(12,559)	(12,559)
Talking shed	-	(292)	(292)
Equipment	-	(571)	(571)
Garden wash station	-	(312)	(312)
William Howell John Davies Trust	71,400	(3,696)	67,704
The Citizen Curator Oral History Project	1,126	(367)	759
	<u>72,526</u>	<u>(17,797)</u>	<u>54,729</u>
TOTAL FUNDS	<u>394,474</u>	<u>(315,892)</u>	<u>78,582</u>

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	114,031	40,164	154,195
Restricted funds			
New centre	215,387	(25,118)	190,269
Talking shed	5,536	(584)	4,952
Equipment	2,859	(1,028)	1,831
Garden wash station	7,188	(624)	6,564
William Howell John Davies Trust	-	64,631	64,631
The Citizen Curator Oral History Project	-	3,131	3,131
	<u>230,970</u>	<u>40,408</u>	<u>271,378</u>
TOTAL FUNDS	<u>345,001</u>	<u>80,572</u>	<u>425,573</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	665,662	(625,498)	40,164
Restricted funds			
New centre	-	(25,118)	(25,118)
Talking shed	-	(584)	(584)
Equipment	-	(1,028)	(1,028)
Garden wash station	-	(624)	(624)
William Howell John Davies Trust	71,400	(6,769)	64,631
The Citizen Curator Oral History Project	6,971	(3,840)	3,131
	<u>78,371</u>	<u>(37,963)</u>	<u>40,408</u>
TOTAL FUNDS	<u>744,033</u>	<u>(663,461)</u>	<u>80,572</u>

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Pembrokeshire Mencap Limited

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	29,582	102,652
Grants	7,345	1,126
Subscriptions	-	65
Insurance claims	1,106	-
	38,033	103,843
Other trading activities		
Functions	650	2,000
Investment income		
Deposit account interest	-	2
Charitable activities		
Service level agreements	139,824	117,256
Garden sales	13,046	22,947
Course/care fees	-	2,775
Cafe sales	158,006	145,651
	310,876	288,629
Total incoming resources		
	349,559	394,474
EXPENDITURE		
Cost of generating trading funds		
Functions expenses	935	878
Charitable activities		
Wages	202,350	185,202
Social security	5,893	4,897
Pensions	2,781	2,485
Cafe purchases	45,865	46,203
Seeds, plants, fertilisers	6,876	3,503
Shop purchases	6,294	6,842
Machinery and vehicle expenses	7,231	10,046
Rent	1,331	1,000
Insurance	5,007	3,745
Cleaning and consumables	4,906	4,009
Telephone	801	781
Water rates	934	754
Light and heat	13,512	4,833
Small tools and maintenance	9,051	5,009
Staff and volunteer expenses	658	1,549
Merchant services	2,649	2,552
Depreciation of tangible fixed assets	22,010	21,133
	338,149	304,543

This page does not form part of the statutory financial statements

Pembrokeshire Mencap Limited

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
Support costs		
Other		
Postage, stationery and advertising	2,696	3,883
Legal and professional fees	2,994	2,513
Licences and subscriptions	499	897
Training	301	1,283
Accountancy	1,995	1,895
	8,485	10,471
Total resources expended	347,569	315,892
Net income	1,990	78,582

This page does not form part of the statutory financial statements

Pembrokeshire Mencap Limited

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Notes to the Financial Statements	13 to 22
Detailed Statement of Financial Activities	23 to 24

PEMBROKESHIRE MENCAP LTD

England & Wales - Charity number 1128982

Accounts

REGISTERED COMPANY NUMBER: 05963025 (England and Wales)
REGISTERED CHARITY NUMBER: 1128982

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Pembrokeshire Mencap Limited

Ashmole and Co.
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX

Pembrokeshire Mencap Limited

**Reference and Administrative Details
for the Year Ended 31 March 2023**

TRUSTEES	Mr B Griffiths Mr G Headley (Chairman) Mr I Wilshaw (Treasurer) Mr M Evans Mr D Brockway Mr A B Marmara (Vice Chair) Mrs S Berry Mrs C W Marmara
COMPANY SECRETARY	Mrs C W Marmara
REGISTERED OFFICE	Stackpole Mencap Gardens National Trust Estate Stackpole PEMBROKE Dyfed SA71 5DJ
REGISTERED COMPANY NUMBER	05963025 (England and Wales)
REGISTERED CHARITY NUMBER	1128982
INDEPENDENT EXAMINER	Ashmole and Co. Williamston House 7 Goat Street Haverfordwest Pembrokeshire SA61 1PX
BANKERS	H.S.B.C. 41 High Street Haverfordwest Pembrokeshire SA61 2BU

Pembrokeshire Mencap Limited

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees are pleased to present their annual report and accounts for the year ended 31st March 2023.

This report marks the end of the fourteenth year of operation as an Incorporated Company. For the purposes of this report, the term 'Society' will continue to be used.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives as detailed in our constitution are:

- a) the relief of people with a learning disability, in particular by the provision of help and support for them and their families, dependents and carers and to prevent learning disabilities for the public benefit
- b) to provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life

Learning disability means any developmental disability of the mind and any associated condition however caused and whether mild, moderate or severe.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Objective - Working with people with learning disabilities to provide horticultural training and work experience. This programme has been successfully extended to include supervised training and work experience in Cawdors Tearoom.

Stackpole Walled Gardens:

One side effect of the pandemic seemed to be increased public interest in gardening. A second order of plants had to be made in Spring 2022 as the original batch sold out so quickly. Garden machinery was serviced and both the tractor and mower needed new parts which took time to arrive.

A legacy gratefully received from the Hywel Davies foundation has enabled three projects to get underway in the past year: a Workshop to provide a wet weather training and work-space for students; regeneration of the Sensory Garden and a Vineyard to provide new horticultural interest and possible income.

The Vice Chairman took responsibility for the Workshop design and organised meetings with the National Trust, CADW and the Pembrokeshire Coast National Park planning authority. Having completed this consultation stage, the next step is to submit a planning application.

Working with the gardeners and students, he also helped plan regeneration of the Sensory Garden. It was agreed to erect a gazebo and a border of scented and textured plants. Paths of crunchy materials like seashells will help to stimulate different senses and provide a special experience for visitors. A bench with an audio feature will play clips from the oral history project, this will provide further sensory stimulation, along with information about the charity and the Walled Garden history.

The Chairman led on the Vineyard project, ordering hardware and 1500 vines of three varieties: Pinot Grigio, Solaris, Bacchus. Preparation included consulting with two specialist wine-making companies, visiting Velfrey Vineyard and sending one of the Gardeners on a specialist vineyard management course. This is a long-term project which should achieve full capacity in Year four or five.

The Gardeners and students have been involved in the early stages of setting out the vineyard which has included moving the strawberry and rhubarb beds. Feelings about this new development have been mixed and change is never easy. However, there is growing interest in being involved in this new chapter for the Walled Garden.

Vines were of course grown a century ago when the garden provided a wide range of produce, including exotics like pineapples, melons and grapes, for the Cawdor family who resided at Stackpole Court.

Students:

The students were pleased to return to the Walled Garden after all the disruption of the pandemic. They had missed socialising with their friends at Stackpole, as well as working in the open air. However, numbers had dropped due to a mix of reasons, including transport issues and some students having lost confidence after being away for so long. The tutor and gardeners restored confidence of more vulnerable participants and succeeded in getting their studies back on track. Two new participants were welcomed from Coleg Plas Dwbl in north Pembrokeshire, run by the Ruskin Mill Trust.

Students enjoyed a summer barbecue in the garden which was their first opportunity for socialising for more than two years. Once again, the Tearoom staff hosted everyone to Christmas lunch over two days when students also received their learning achievement awards.

Staff:

Debbie Drewett entered her thirteenth year of service as Garden Manager, covering a wide remit: from student education and training to business and financial management. Her attention to detail ensured a successful return to operation for the Stackpole Walled Gardens site.

Debbie represents Pembrokeshire Mencap at external meetings, including the Day Opportunities Forum, and the Learning Disability Partnership Board. In addition, she sits on the Pembrokeshire College Advisory Forum and attends Pembrokeshire Tourism meetings.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2023

Julian Rollins undertook the Horticultural Tutor role very efficiently, using the online workbooks system and ensuring that the different accredited units were completed on time. He also made an important contribution to the Citizen Curator oral history project, talking it through with students and organizing interviews in liaison with Trustee, Caroline Marmara, who led on the project which is funded by Heritage Lottery, administered by Mencap Cymru.

Lauren Dehtiar continued as Garden Team Leader working to a plan drawn up with long time staff member Martin Wood Robinson who now works one day a week. Brian O'Neill continues in his role as a gardener who also assists with participants' training and is the main bus driver. In August 2022, the Gardening Team was joined by Mark Cox who is qualified to drive the minibus. Morgan Williams continued to provide gardening support and chaperoned students on the bus. He has taken on additional responsibility for the vineyard aspect of the Garden which involved him successfully completing a residential management course.

Tearoom and Shop:

The Tearoom re-opened at full strength in early April 2022, having operated at a reduced level throughout 2021 due to the pandemic. A new cool cabinet and a more subtle lighting system enabled better display of menu items and a more welcoming atmosphere for visitors. New dishes like pork rolls proved popular.

A new dishwasher was purchased over the winter 2022/23, the coffee machine was overhauled and plans are in hand for a new till system.

Staff recruitment was once again an issue in 2022, consistent with reports from across the hospitality sector. The Manager advertised widely and despite staff being taken on, some found transport difficult or failed to work at weekends. Volunteers helped in busy holiday periods and things settled down later in the summer.

The Tearoom Team Leader, Sheila Davies, worked long days through the busy season, having returned to work following a period of ill health. Trustees are grateful for her dedication.

Jubilee week proved to be a record breaker when the Tearoom took more than £7000. Overall sales were up on pre-pandemic years, with end of year gross takings of about £170,000 - £40,000 more than ever taken in the past.

Thanks to a considerable effort, the food cost margin remained within target. Raw material costs for items containing flour and sugar rose quite dramatically and all prices have increased over the season. A minimum 10% increase in menu prices was anticipated for the 2023 season, especially as the minimum wage would be rising to £10.42 from April.

The shop re-opened with more local craft and food items on sale. Staffing the shop continued to be an issue during busy weekends when visitors were directed to the Tearoom for their purchases. This was not very efficient for those who just wanted the odd plant or post card and had to wait in line behind food orders.

The need for a part time staff member to run the shop at weekends was discussed but finance was a concern while the charity was still recovering from the impact of the pandemic. A Trustee volunteered in the shop on Sundays over the summer.

Promotion and Events:

The Walled Gardens website and social media accounts kept the public informed of opening times, things to look out for in the Garden, like the family of ducklings that made the pond their home. It is hoped to once again run a public fund-raising event, similar to the Pig Roast which has been much missed by the students.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Funding

Pembrokeshire Mencap continues to seek ways of diversifying its income to strengthen its funding mix which includes a day opportunities contract with the local authority, service level agreements and fundraising activities. The charity was fortunate to receive a number of bequests from local families and some anonymous donations. All are very gratefully received.

Trustees are grateful to the Rotary Club of Pembroke for once again including Pembrokeshire Mencap as a beneficiary of their annual raffle. Students sold a considerable amount of tickets and several 'Mencap' tickets were winners.

The Walled Garden provided a very picturesque venue for a wedding and two outdoor theatre performances in summer 2022. This after-hours rental provided additional income for the charity.

Later in the summer, Andrew Grey, a long-time supporter, raised money for Pembrokeshire Mencap by swimming eight miles 'across the bay' from Solva to Little Haven. His kind donation was gratefully received at a presentation made to Trustees at the Walled Garden in December.

As previously mentioned, funding from the Hywel Davies bequest supported a rest area in the Sensory Garden, a Workshop and establishing the Stackpole Walled Garden Vineyard.

Quotes for replacement of the Lodge Park entrance gates were obtained. The gates need to be good quality in order to last, so this is a priority for the coming year.

Replacing the mini-bus and restoring the historic glass houses remain long term aims. An irrigation system has also been discussed bearing in mind climate change.

Reserves policy

In accordance with National Mencap Policy the Society has a Finance Procedure, copies of which are available from the Treasurer. The Society aims to keep a minimum level of reserve, which would run the Society's activities for about 6 months in the event of all sources of external funding drying up. It is the Society's policy that this reserve is invested in a savings account and that speculative investment should be avoided. In the past this reserve has been held in a High Interest Bond, but the current financial climate is such, that interest rates do not warrant placing money in such accounts. The current level of free reserves amounts to £175,540 whereas 6 months expenditure amounts to approximately £157,946.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Society is controlled by its Memorandum and Articles of Association adopted at a Special General Meeting held on 29th November 2008, registered by Company House on 10th December 2008 and approved by the Charity Commission on 2nd April 2009.

Pembrokeshire Mencap Ltd is affiliated to The Royal Mencap Society but is financially a self-contained body fulfilling the objectives of our constitution. The original affiliation agreement ended in March 2013 and was replaced by a Partnership Plan encouraging more collaboration between local groups and the Royal Mencap Society and Mencap Cymru in Wales.

The core purpose is horticultural training for Pembrokeshire adults with learning disabilities. Training, work experience and personal development are provided at Stackpole Walled Gardens, a six-acre site, five miles south of Pembroke.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

In accordance with the constitution, members of the executive are elected annually and all executive members are elected as Trustees of the Charity. Trustees holding office during the year are listed below. Best wishes are extended to Sarah Berry who has undergone medical treatment over the past year.

Mr G Headley (Chairman)	- appointed 10.06.15 reappointed 15.07.22
Mr A B Marmara (Vice Chairman)	- appointed 10.06.15 reappointed 15.07.22
Mr I Wilshaw (Treasurer)	- appointed 22.05.13 reappointed 15.07.22
Mr M Evans	- appointed 15.04.09 reappointed 15.07.22
Mr D Brockway	- appointed 16.06.10 reappointed 15.07.22
Mr B Griffiths	- appointed 15.04.09 reappointed 15.07.22
Mrs Sarah Berry	- appointed 01.06.16 reappointed 15.07.22
Mrs C W Marmara (Secretary)	- appointed 22.05.13 reappointed 15.07.22

New trustees are being sought as part of the forward planning strategy. A thorough understanding of the charity's core purpose is key to the role, as is local knowledge and willingness to work in partnership with our supporters. Expressions of Interest from people with financial or communication skills, or direct experience in horticulture, are most welcome. A couple of enquiries are being followed up.

Meetings were held as follows:

10th June 2022 - Meeting of Trustees
15th July 2022 - Annual General Meeting
3rd September 2022 - Meeting of Trustees
2nd December 2022 - Meeting of Trustees
3rd March 2023 - Meeting of Trustees

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Trustees have continued to be directly responsible for the running of Stackpole Walled Gardens which encompasses staff welfare and the charity's future.

Annual development reviews took place with staff, as well as more informal weekly meetings with the Garden Manager, Debbie Drewett. Staff also met with Trustees on occasion - for example in connection with new projects, including the Walled Garden Vineyard and the Citizen's Curators oral history project.

The Garden Manager recruited seasonal staff for the Tearoom and Trustees were involved in interviewing where appropriate. Staff continued to take Lateral Flow Tests with intermittent Covid cases being identified which had an impact on staffing levels.

Trustee meetings included strategic forward planning both in terms of practical changes to the garden related to the Vineyard project, for example, as well as ensuring sufficient balance of staff between tutoring, gardening and bus duties.

The Treasurer's plan for a phased retirement was assisted with use of QuickBooks software, overseen by the Garden Manager, with support from Trustees. Finances were monitored, enabling easy comparison of income with previous years.

The Agenda for meetings included:

- Apologies for Absence
- Approval of Minutes of previous meeting
- Matters Arising
- Garden Manager's Report
- Treasurer's Report - including Funding
- Citizen Curators oral history project
- Correspondence
- Any Other Business

A representative of the National Trust attended as a co-opted member of the management committee, as did County Councillor Simon Hancock.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Managing staff and student welfare in the aftermath of the Covid 19 pandemic was still a consideration in this past year. Staff numbers fluctuated on times due to infection. Student numbers were reduced, with one or two still being vulnerable to infection while others had lost confidence in everyday activities like travelling by bus.

Data Protection rules continued to be adhered to in line with the GDPR legislation.

The Business Plan is a robust working document projecting development to 2023 so a review is now due.

Pembrokeshire Mencap Limited

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Thanks

In the light of another challenging year when the aftermath of Covid still made an impact in terms of reduced student numbers and ever-increasing costs made the balance between Tearoom takings and staff wages a delicate one. It also affected menu prices which was common in all hospitality venues.

The Trustees wish to record their appreciation to all staff members for carrying out the Charity's work so effectively, always ensuring the wellbeing of the participants is the number one priority.

An annual programme of meaningful tasks is designed for participants with a range of learning disabilities, ensuring completion of their accredited course work on time. Staff are also responsible for safeguarding; ensuring that participants enjoy their time at Stackpole and feel their opinions count, in line with a person-centred approach.

Special thanks to Debbie Drewett, the Manager of Stackpole Walled Gardens, who oversees a wide remit with skill. The charity benefits from her knowledge and experience which is much appreciated by trustees.

It is pleasing to report an increase in volunteer numbers; some who bring a particular skill or interest to the Garden while others carry out practical tasks like mowing, on a regular basis. This releases the gardeners to spend more time with the students. The Trustees wish to record their appreciation - a big 'Thank You' to all the volunteers.

Final thanks go to our students. Interviews carried out for the Citizen Curator oral history project has revealed the enjoyment and satisfaction that they experience during their time at the Garden. Some have attended for many years and being interviewed has prompted reflection on pride in a good job done. Encouraging them to express their opinions was certainly worthwhile. An exhibition about the oral history project, featuring excerpts from recordings will take place later in 2023.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mrs C W Marmara - Secretary

**Independent Examiner's Report to the Trustees of
Pembrokeshire Mencap Limited**

Independent examiner's report to the trustees of Pembrokeshire Mencap Limited ('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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 the Company 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.

W.G. Hughes Bsc Hons (Econ)

Ashmole and Co.
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX

Date:

Pembrokeshire Mencap Limited

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	31,317	72,526	103,843	19,963
Charitable activities	5				
Walled gardens project		288,629	-	288,629	229,261
Other trading activities	3	2,000	-	2,000	-
Investment income	4	2	-	2	8
Other income		-	-	-	7,097
Total		<u>321,948</u>	<u>72,526</u>	<u>394,474</u>	<u>256,329</u>
EXPENDITURE ON					
Raising funds		878	-	878	60
Charitable activities	6				
Walled gardens project		297,217	13,871	311,088	243,116
Vineyard project		-	3,696	3,696	-
The Citizen Curator Oral History Project		-	230	230	-
Total		<u>298,095</u>	<u>17,797</u>	<u>315,892</u>	<u>243,176</u>
NET INCOME		23,853	54,729	78,582	13,153
RECONCILIATION OF FUNDS					
Total funds brought forward		114,031	230,970	345,001	331,848
TOTAL FUNDS CARRIED FORWARD		<u><u>137,884</u></u>	<u><u>285,699</u></u>	<u><u>423,583</u></u>	<u><u>345,001</u></u>

The notes form part of these financial statements

Pembrokeshire Mencap Limited

**Balance Sheet
31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	20,900	227,143	248,043	255,292
CURRENT ASSETS					
Stocks	14	5,000	-	5,000	5,000
Debtors	15	5,390	-	5,390	14,612
Cash at bank and in hand		116,590	58,556	175,146	80,666
		<u>126,980</u>	<u>58,556</u>	<u>185,536</u>	<u>100,278</u>
CREDITORS					
Amounts falling due within one year	16	(9,996)	-	(9,996)	(10,569)
NET CURRENT ASSETS		<u>116,984</u>	<u>58,556</u>	<u>175,540</u>	<u>89,709</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>137,884</u>	<u>285,699</u>	<u>423,583</u>	<u>345,001</u>
NET ASSETS		<u>137,884</u>	<u>285,699</u>	<u>423,583</u>	<u>345,001</u>
FUNDS	17				
Unrestricted funds				137,884	114,031
Restricted funds				285,699	230,970
TOTAL FUNDS				<u>423,583</u>	<u>345,001</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Pembrokeshire Mencap Limited

Balance Sheet - continued
31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr G Headley (Chairman) - Trustee

.....
Mr I Wilshaw (Treasurer) - Trustee

Pembrokeshire Mencap Limited

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 25 years
Fixtures, plant and machinery	- 20% on reducing balance and 2% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pembrokeshire Mencap Limited

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

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Gifts and donations	102,652	8,194
Grants	1,126	11,719
Subscriptions	65	50
	<u>103,843</u>	<u>19,963</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Coronavirus Job Retention Scheme	-	1,000
Covid Support Grant	-	4,000
PAVS Learning Disability Fund	-	4,719
PAVS Covid Recovery Fund	-	2,000
Mencap Cymru	1,126	-
	<u>1,126</u>	<u>11,719</u>

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Functions	2,000	-
	<u>2,000</u>	<u>-</u>

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	2	8
	<u>2</u>	<u>8</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Service level agreements	117,256	102,898
Garden sales	22,947	16,336
Course/care fees	2,775	1,750
Cafe sales	145,651	108,277
	<u>288,629</u>	<u>229,261</u>

Service level agreements:

	31.3.23	31.3.22
	£	£
Education Learning Wales	62,457	45,332
Pembrokeshire County Council	53,805	52,777
Coleg Plas Dwbl	994	-
Financial Contingency Funding	-	4,788
	<u>117,256</u>	<u>102,897</u>

Total

Pembrokeshire Mencap Limited

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

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Walled gardens project	301,597	9,491	311,088
Vineyard project	2,946	750	3,696
The Citizen Curator Oral History Project	-	230	230
	<u>304,543</u>	<u>10,471</u>	<u>315,014</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23 £	31.3.22 £
Staff costs	192,584	150,716
Cafe purchases	46,203	22,912
Seeds, plants, fertilisers	3,503	3,344
Shop purchases	6,842	6,568
Machinery and vehicle expenses	10,046	4,269
Rent	1,000	1,000
Insurance	3,745	1,763
Cleaning and consumables	4,009	2,988
Telephone	781	752
Water rates	754	1,629
Light and heat	4,833	6,131
Small tools and maintenance	5,009	10,873
Staff and volunteer expenses	1,549	188
Merchant services	2,552	1,356
Depreciation	21,133	19,200
	<u>304,543</u>	<u>233,689</u>

8. SUPPORT COSTS

	Other £
Walled gardens project	9,491
Vineyard project	750
The Citizen Curator Oral History Project	230
	<u>10,471</u>

Pembrokeshire Mencap Limited

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

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Other

				31.3.23	31.3.22
	Walled gardens project £	Vineyard project £	The Citizen Curator Oral History Project £	Total activities £	Total activities £
Postage, stationery and advertising	3,883	-	-	3,883	3,000
Legal and professional fees	2,363	-	150	2,513	2,833
Licences and subscriptions	817	-	80	897	940
Training	533	750	-	1,283	904
Accountancy	1,895	-	-	1,895	1,750
	<u>9,491</u>	<u>750</u>	<u>230</u>	<u>10,471</u>	<u>9,427</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation	21,123	19,200
Independent examiners fee	<u>1,895</u>	<u>1,750</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees' received any remuneration for work done on behalf of the charity during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	185,202	144,896
Social security costs	4,897	3,694
Other pension costs	2,485	2,126
	<u>192,584</u>	<u>150,716</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Engaged on charitable activities	<u>16</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

Pembrokeshire Mencap Limited

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

11. STAFF COSTS - continued

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.03.22

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,963	1,000	19,963
Charitable activities			
Walled gardens project	229,261	-	229,261
Investment income	8	-	8
Other income	7,097	-	7,097
Total	<u>255,329</u>	<u>1,000</u>	<u>256,329</u>
EXPENDITURE ON			
Raising funds	60	-	60
Charitable activities			
Walled gardens project	228,238	14,878	243,116
Total	<u>228,298</u>	<u>14,878</u>	<u>243,176</u>
NET INCOME/(EXPENDITURE)	27,031	(13,878)	13,153
RECONCILIATION OF FUNDS			
Total funds brought forward	87,000	244,848	331,848
TOTAL FUNDS CARRIED FORWARD	<u><u>114,031</u></u>	<u><u>230,970</u></u>	<u><u>345,001</u></u>

Pembrokeshire Mencap Limited

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

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, plant and machinery £	Totals £
COST			
At 1 April 2022	374,734	54,182	428,916
Additions	-	13,884	13,884
At 31 March 2023	374,734	68,066	442,800
DEPRECIATION			
At 1 April 2022	136,290	37,334	173,624
Charge for year	14,989	6,144	21,133
At 31 March 2023	151,279	43,478	194,757
NET BOOK VALUE			
At 31 March 2023	223,455	24,588	248,043
At 31 March 2022	238,444	16,848	255,292

14. STOCKS

	31.3.23	31.3.22
	£	£
Stocks and work in progress	5,000	5,000

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Debtors	1,526	4,719
VAT debtor	308	8,026
Prepaid expenses	3,556	1,867
	5,390	14,612

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Creditors	8,101	8,819
Accrued expenses	1,895	1,750
	9,996	10,569

Pembrokeshire Mencap Limited

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

17. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	114,031	23,853	137,884
Restricted funds			
New centre	215,387	(12,559)	202,828
Talking shed	5,536	(292)	5,244
Equipment	2,859	(571)	2,288
Garden wash station	7,188	(312)	6,876
William Howell John Davies Trust	-	67,704	67,704
The Citizen Curator Oral History Project	-	759	759
	<u>230,970</u>	<u>54,729</u>	<u>285,699</u>
TOTAL FUNDS	<u>345,001</u>	<u>78,582</u>	<u>423,583</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	321,948	(298,095)	23,853
Restricted funds			
New centre	-	(12,559)	(12,559)
Talking shed	-	(292)	(292)
Equipment	-	(571)	(571)
Garden wash station	-	(312)	(312)
William Howell John Davies Trust	71,400	(3,696)	67,704
The Citizen Curator Oral History Project	1,126	(367)	759
	<u>72,526</u>	<u>(17,797)</u>	<u>54,729</u>
TOTAL FUNDS	<u>394,474</u>	<u>(315,892)</u>	<u>78,582</u>

Pembrokeshire Mencap Limited

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

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	87,000	27,031	114,031
Restricted funds			
New centre	227,946	(12,559)	215,387
Talking shed	5,828	(292)	5,536
Equipment	3,574	(715)	2,859
Garden wash station	7,500	(312)	7,188
	<u>244,848</u>	<u>(13,878)</u>	<u>230,970</u>
TOTAL FUNDS	<u>331,848</u>	<u>13,153</u>	<u>345,001</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	255,329	(228,298)	27,031
Restricted funds			
New centre	-	(12,559)	(12,559)
Talking shed	-	(292)	(292)
Equipment	-	(715)	(715)
Furlough	1,000	(1,000)	-
Garden wash station	-	(312)	(312)
	<u>1,000</u>	<u>(14,878)</u>	<u>(13,878)</u>
TOTAL FUNDS	<u>256,329</u>	<u>(243,176)</u>	<u>13,153</u>

Pembrokeshire Mencap Limited

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

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	87,000	50,884	137,884
Restricted funds			
New centre	227,946	(25,118)	202,828
Talking shed	5,828	(584)	5,244
Equipment	3,574	(1,286)	2,288
Garden wash station	7,500	(624)	6,876
William Howell John Davies Trust	-	67,704	67,704
The Citizen Curator Oral History Project	-	759	759
	<u>244,848</u>	<u>40,851</u>	<u>285,699</u>
TOTAL FUNDS	<u>331,848</u>	<u>91,735</u>	<u>423,583</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	577,277	(526,393)	50,884
Restricted funds			
New centre	-	(25,118)	(25,118)
Talking shed	-	(584)	(584)
Equipment	-	(1,286)	(1,286)
Furlough	1,000	(1,000)	-
Garden wash station	-	(624)	(624)
William Howell John Davies Trust	71,400	(3,696)	67,704
The Citizen Curator Oral History Project	1,126	(367)	759
	<u>73,526</u>	<u>(32,675)</u>	<u>40,851</u>
TOTAL FUNDS	<u>650,803</u>	<u>(559,068)</u>	<u>91,735</u>

Pembrokeshire Mencap Limited

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

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Pembrokeshire Mencap Limited

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	102,652	8,194
Grants	1,126	11,719
Subscriptions	65	50
	103,843	19,963
Other trading activities		
Functions	2,000	-
Investment income		
Deposit account interest	2	8
Charitable activities		
Service level agreements	117,256	102,898
Garden sales	22,947	16,336
Course/care fees	2,775	1,750
Cafe sales	145,651	108,277
	288,629	229,261
Other income		
VAT reclaimed	-	7,097
Total incoming resources	394,474	256,329
EXPENDITURE		
Cost of generating trading funds		
Functions expenses	878	60
Charitable activities		
Wages	185,202	144,896
Social security	4,897	3,694
Pensions	2,485	2,126
Cafe purchases	46,203	22,912
Seeds, plants, fertilisers	3,503	3,344
Shop purchases	6,842	6,568
Machinery and vehicle expenses	10,046	4,269
Rent	1,000	1,000
Insurance	3,745	1,763
Cleaning and consumables	4,009	2,988
Telephone	781	752
Water rates	754	1,629
Light and heat	4,833	6,131
Small tools and maintenance	5,009	10,873
Staff and volunteer expenses	1,549	188
Carried forward	280,858	213,133

This page does not form part of the statutory financial statements

Pembrokeshire Mencap Limited

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
Charitable activities		
Brought forward	280,858	213,133
Merchant services	2,552	1,356
Depreciation of tangible fixed assets	21,133	19,200
	304,543	233,689
 Support costs		
 Other		
Postage, stationery and advertising	3,883	3,000
Legal and professional fees	2,513	2,833
Licences and subscriptions	897	940
Training	1,283	904
Accountancy	1,895	1,750
	10,471	9,427
Total resources expended	315,892	243,176
Net income	<u>78,582</u>	<u>13,153</u>

This page does not form part of the statutory financial statements

Pembrokeshire Mencap Limited

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Notes to the Financial Statements	13 to 22
Detailed Statement of Financial Activities	23 to 24

PEMBROKESHIRE MENCAP LTD

England & Wales - Charity number 1128982

Accounts

Pembrokeshire Mencap Ltd
Report to 2022 Annual General meeting

The Trustees are pleased to present their annual report for the year ended 31st March 2022.

Reference and Administrative Details

Registered Company number: 05963025

Registered Charity Number: 1128982

Registered Office: Stackpole Walled Gardens, National Trust Estate,
Stackpole, Pembroke SA71 5DJ

Trustees: Mr G Headley (Chairman) appointed 10.06.15 reappointed 16.07.21
Mr A B Marmara (Vice Chairman) appointed 10.06.15 reappointed 16.07.21
Mr I Wilshaw, (Treasurer) appointed 22.05.13 reappointed 16.07.21
Mr B Griffiths, appointed 15.4.09 reappointed 16.07.21
Mr M Evans, appointed 15.4.09 reappointed 16.07.21
Mr D Brockway appointed 16.06.10 reappointed 16.07.21
Sarah Berry appointed 1.06.16 reappointed 16.07.21
Caroline W Marmara, appointed 22.05.13 reappointed 16.07.21
Michelle Morris appointed 16.07.21 resigned 28.01.22

Company Secretary: Caroline Wendy Marmara

Independent Examiner: Ashmole and Co
Williamston House
7 Goat Street
Haverfordwest, Pembrokeshire, SA61 1PX

Bankers: HSBC
41 High Street
Haverfordwest, Pembrokeshire, SA61 2BU

This report marks the end of the thirteenth year of operation as an Incorporated Company. For the purposes of this report, the term 'Society' will continue to be used.

Governing Document

The Society is controlled by its Memorandum and Articles of Association adopted at a Special General Meeting held on 29th November 2008,

registered by Company House on 10th December 2008 and approved by the Charity Commission on 2nd April 2009.

Pembrokeshire Mencap Ltd is affiliated to The Royal Mencap Society but is financially a self-contained body fulfilling the objectives of our constitution. The original affiliation agreement ended in March 2013 and was replaced by a Partnership Plan encouraging more collaboration between local groups and the Royal Mencap Society.

Most of our activity continues to be centred on our training facility for adults with learning disabilities within Pembrokeshire. Training, work experience and personal development are provided at our six acre site at Stackpole Walled Gardens, five miles south of Pembroke.

Trustees

In accordance with the constitution, members of the executive are elected annually and all executive members are elected as Trustees of the Charity. Trustees holding office during the year are listed above.

In January 2022 Michelle Morris resigned with immediate effect, as she had accepted a new role which she believed could result in a conflict of interest. She was sent a letter of thanks for her important contribution to the charity, particularly with reference to HR matters. Everyone wished her well in her new role.

Meetings were held as follows:

4th June 2021 - Meeting of Trustees
16th July 2021 - Annual General Meeting
3rd September 2021 - Meeting of Trustees
3rd December 2021 - Meeting of Trustees
4th March 2022 - Meeting of Trustees

Structure Governance and Management

Trustees have continued to be directly responsible for the running of Stackpole Walled Gardens. They are responsible for staff welfare and the charity's future, with additional scrutiny during the past year in emerging from the Covid 19 pandemic.

Annual development reviews take place with staff as well as more informal weekly meetings with the Garden Manager, Debbie Drewett. They also met with Trustees.

Together, the Garden Manager and Trustees managed the gradual return to work of a full quota of staff and recruitment of seasonal staff for the Tearoom. Staff continued to take Lateral Flow Tests with intermittent Covid cases being identified which had an impact on staffing levels.

Strategic forward planning featured in Trustee meetings, in terms of ensuring sufficient staff coverage between tutoring, gardening and bus duties. The Treasurer wanted to plan a phased retirement which led to purchase of QuickBooks software package overseen by the Garden Manager, with support from the trustees. This enabled the financial situation to be constantly assessed and easy comparison of income with previous years.

Trustee recruitment took place but candidates with the required skills and knowledge were not forthcoming. These included finance and volunteer management,

The Agenda for meetings included:

- Apologies for Absence
- Approval of Minutes of previous meeting
- Matters Arising
- Garden Manager's Report
- Treasurer's Report – including Funding
- Correspondence
- Any Other Business

A representative of the National Trust attended as a co-opted member of the management committee, as did County Councillor Simon Hancock.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

In the past two years this revolved around the limits set by the Covid 19 pandemic. Considerations included staff welfare and the implications of re-opening the Tearoom to take into account the infection risk, as well as the business case.

Data Protection rules continued to be adhered to in line with the GDPR legislation.

The Business Plan is a robust working document projecting development to 2023.

Objectives and Activities

The charitable objectives as detailed in our constitution are:

a) the relief of people with a learning disability, in particular by the provision of help and support for them and their families, dependents and carers and to prevent learning disabilities for the public benefit

b) to provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life

Learning disability means any developmental disability of the mind and any associated condition however caused and whether mild, moderate or severe.

Achievement and Performance

Charitable Activity - Pembrokeshire Mencap Walled Gardens Project, Stackpole.

Objective - Working with people with learning disabilities to provide horticultural training and work experience. This programme has been successfully extended to include supervised training and work experience in Cawdors Tearoom.

Stackpole Walled Gardens:

It was exciting to see the Gardens coming back to life after the lockdowns when minimum maintenance had taken place. This of course meant that considerable catch-up work had to be undertaken, based on the Garden Forward Plan designed by Martin Wood Robinson.

The Spring 2021 season started with good plant sales, then soft fruit picking. Vegetable quantities were reduced, to balance time spent with students. Trustees agreed to a second order of perennial plants which were much demand.

The Pond area proved very popular, with the variety of planting attracting many butterflies and other wildlife, including ducks visiting with their young. The project was supported by a Little Green Grant, with ground works carried out by a team of volunteers from Valero, while two trustees completed the path landscaping. The Pembroke Soroptomists donated a Liquid Amber Medlar and a Mulberry tree - to mark their centenary year - which they planted beside the pond.

The student plots were re-established in time for the Spring 2022 season which was welcomed by all involved. An attractive arbour seat was added, thanks to a bequest.

In August, the South Hook LNG Community Fund team were welcomed for a photo opportunity at the external wash station project which is powered by solar energy.

Students:

The students had been much missed during lockdown - in terms of bringing life and purpose to the Gardens and for the hard work they

contribute to the enterprise, so it was great to see them returning in a phased arrangement.

The Garden Manager had kept in touch with them through carers and parents. Some fared better than others. Some really missed the friendship and work at the Gardens.

Some returned for fewer hours a week due to transport issues but others, despite contact with support workers, took longer to return. Time and careful management by the tutor and gardeners restored confidence of more vulnerable participants. By the end of 2021, 20 students had returned to the Gardens.

Meetings took place with Pembrokeshire College in consideration of the effect that a phased return of students would have on accredited work programmes. Those in a two year programme of 11/12 units would achieve an Award rather than Certificate.

However, the tutors and students caught up over a few months and a curriculum for the next two years was agreed with the College. A meeting was held with Pembrokeshire County Council to agree a new day rate reflecting the value of the accredited work programme at the Gardens and the benefits to participants.

An Awards event was not held at Christmas 2021 due to the need for social distancing with the threat from the Omicron version of Covid 19. However, staff were determined to mark the festive period for the students with a traditional meal on consecutive days to which trustees were invited. This proved very popular.

In early 2022 we received confirmation of a place on the Mencap Cymru 'Citizen Curator' oral history project, funded by Heritage Lottery. Interviews will culminate in an exhibition on the Stackpole site, which will attract new visitors.

Staff:

Debbie Drewett entered her twelfth year of service as Garden Manager, meeting the challenge of making the site fully operational following the Covid 19 pandemic.

Her remit includes overseeing horticultural training for the participants, through to the business element of the organisation. In addition she represents the charity at external meetings, including the Day Opportunities Forum, and the Learning Disability Partnership Board.

Julian Rollins settled into the Garden Tutor role. Lauren Dehtiar continued as Garden Team Leader, with Brian O'Neill as the third full-time member of the team. He also assists with participants' training and is the main bus

driver. Morgan Williams, continued to provide gardening support and chaperoning students on the bus.

Discussions around recruiting more volunteers continue and there is definitely potential for particular roles to be advertised. The National Trust has also expressed an interest in some sort of collaboration in this field, which needs further exploration.

Tearoom and Shop:

It was great to open the Tearoom (with three tables) in May 2021, offering a pared down menu. Social distancing was achieved with outdoor seating and the marquee.

A Café and Retail Review was carried out by 'Business Buddies' in 2021. In addition, Trustees' observations and staff feedback led to a Tearoom facelift with more subtle lighting and a new counter layout incorporating the chiller cabinet.

Queue management was also addressed, with drinks being served before food so that customers received part of their order quickly, which eased queues.

However, staff recruitment was an issue, consistent with reports from across the hospitality sector locally and nationally. The Manager advertised widely and the Kickstart programme was disappointing.

Sheila Davies had a phased return to work at the end of June 2021, following her period of ill health. A reduced menu of cakes and drinks aided a quicker passage of customers through the Tearoom, important in light of social distancing.

The PCC compliance team visited to ensure Covid 19 legislation was followed. Tables were returned in September as the weather cooled. Staff wages were raised in line with legislation and they were asked for ideas around running of the Tearoom.

The shop did not fully re-open in 2021. Instead, produce was displayed attractively outside the shop and craft items were displayed in the Tearoom, providing customers with an opportunity to browse.

Ideally the shop should be staffed at weekends to help ease the Tearoom queue when shop customers wait to purchase perhaps one item. Recruiting a volunteer, via PAVS and social media, was unsuccessful. A Trustee volunteered in the shop on Sundays between June and September.

Funding:

Pembrokeshire Mencap continues to seek ways of diversifying its income to strengthen its funding mix which includes contracts with the local authority, service level agreements and fundraising activities. In 2021/22 the Tearoom income recovered thanks to an influx of visitors choosing 'staycations' in the UK.

In addition to completing the Pond project and a Hand Washing station which was supported by a Little Green Grant, a Learning Disabilities Innovation Fund grant supported students' course work through purchase of i-pads and easy read software.

Funding from the Hywel Davies charity will support student seating, construction of a workshop and establishing a Stackpole Walled Garden Vineyard. Replacing the mini-bus and restoring the historic glass houses remain long term aims.

Promotion and Events:

The Walled Gardens website and social media accounts kept the public informed of opening times, according to the latest Covid 19 ruling. No public events were held.

Thanks

In the light of another challenging year, the Trustees wish to record their appreciation to the staff for ensuring a smooth re-opening of Stackpole Walled Garden site, with special thanks to Debbie Drewett, the Manager of Stackpole Walled Gardens.

Volunteers could not participate very much in this past year but their ongoing support is much appreciated, with the hope of recruiting more in the future.

Final thanks go to our students who make the Walled Gardens what they are today and whose contribution was more appreciated than ever in the past year.

**Caroline Wendy Marmara (Hon
Secretary) July 2022**

PEMBROKESHIRE MENCAP LTD

England & Wales - Charity number 1128982

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Pembrokeshire Mencap Limited**

Ashmole and Co.
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX



**Contents of the Financial Statements
for the Year Ended 31 March 2021**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Notes to the Financial Statements	13 to 21
Detailed Statement of Financial Activities	22 to 23

Pembrokeshire Mencap Limited

**Reference and Administrative Details
for the Year Ended 31 March 2021**

TRUSTEES	Mr B Griffiths Mr G Headley (Chairman) Mr I Wilshaw (Treasurer) Mr M Evans Mr D Brockway Mr A B Marmara (Vice Chair) Mrs S Berry Mrs C W Marmara Mrs M Morris Mr G Grey (appointed 11.9.20)
COMPANY SECRETARY	Mrs C W Marmara
REGISTERED OFFICE	Stackpole Mencap Gardens National Trust Estate Stackpole PEMBROKE Dyfed SA71 5DJ
REGISTERED COMPANY NUMBER	05963025 (England and Wales)
REGISTERED CHARITY NUMBER	1128982
INDEPENDENT EXAMINER	Ashmole and Co. Williamston House 7 Goat Street Haverfordwest Pembrokeshire SA61 1PX
BANKERS	H.S.B.C. 41 High Street Haverfordwest Pembrokeshire SA61 2BU



**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees are pleased to present their annual report and accounts for the year ended 31st March 2021.

This report marks the end of the twelfth year of operation as an Incorporated Company. For the purposes of this report, the term 'Society' will continue to be used.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charitable objectives as detailed in our constitution are:

- a) the relief of people with a learning disability in particular by the provision of help and support for them and their families, dependents and carers and to prevent learning disabilities for the public benefit.
- b) to provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

Learning disability means any developmental disability of the mind and any associated condition however caused and whether mild, moderate or severe.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**Report of the Trustees
for the Year Ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Objective

Working with people with learning difficulties to provide horticultural training and work experience. This programme has been successfully extended to include supervised training and work experience in Cawdors Tearoom.

Stackpole Walled Gardens

The 2020 season started in a surreal fashion due to the Covid 19 lockdown so just as the planting season was beginning and the Tearoom was being prepared for opening with staff being recruited, everything came to a grinding halt. A skeleton staff was retained to manage the day to day running of the Garden site.

By June, the Walled Gardens were open for short periods each day to enable customers to pick soft fruits and for scant crops to be harvested, planting having stopped before it had hardly begun in March. The Tearoom was closed with two staff members furloughed and newly recruited staff unable to start work.

Having survived with a skeleton staff throughout the early summer, the return of students enabled more work to be undertaken by September but it was only in December that the Garden team felt that they had caught up on the year's tasks.

A long list of tasks was compiled including repair of the compost bays and bat roost fence. Some jobs are being undertaken by trustees in liaison with garden staff.

There is a general aim to improve soil quality and re-structure the garden so that the student plots will be re-established near the pond as per the original design. Visitors have missed the plots so it is important that they are visible in their new location.

By March, plants and compost had been ordered for the 2021 season and the Spring phase of the Garden forward plan was in operation.

Staff

Debbie Drewett entered her eleventh year of service as Garden Manager, the most taxing to date in terms of challenges presented by the Covid 19 pandemic.

She nevertheless continued to cover a range of requirements, from planning the charity's core purpose of providing horticultural training for people with learning disabilities, through to the business element of the organisation plus regularly cutting the grass during lockdown and helping Tearoom staff in a busy August.

Harriet Mackie returned in her tutor role after being furloughed but had to resign due to family issues. In November 2020, she was replaced by Julian Rollins who is making a considerable contribution to the educational programme and becoming a valued member of the Walled Garden team.

Lauren Dehtiar continued as Garden Team Leader with Brian O'Neill as the third full-time member of the team, normally responsible for mowing, weeding, planting and carpentry. He also assists with participants' training during holiday or sickness leave and with driving the bus. The support worker/gardener, Morgan Williams, was furloughed but returned in August 2020. Martin Wood Robinson returned from furlough in October 2020 and drew up a Garden Strategy Plan which was discussed regularly with the Garden Team leader and updated on a seasonal basis. The Garden Manager reports that this has helped to implement structure and clear tasks within the annual horticultural cycle.

Special tribute must be paid to the staff for managing to run the six acre garden, tearoom and shop during the pandemic year, in addition to providing accredited training for the students when they could be present.

All of this while ensuring social distancing and bio security yet still welcoming visitors, is a considerable achievement. Their work has attracted favourable comments from visitors and the Trustees are grateful for this combined team effort.

It was with regret that tearoom staff had to be furloughed when lockdown began in late March and the Gardens closed.

**Report of the Trustees
for the Year Ended 31 March 2021**

However, several returned to run a Garden only tearoom service through August to October 2020. The Tearoom team leader became ill in September and was admitted to hospital. She was recuperating over the winter, however was still unable to return to work at the beginning of the 2021 season.

Existing staff like Vicky and Betty returned in March with a new member, Giselle, joining them to bake cakes. However, in common with many local hospitality businesses, it has been very difficult to recruit casual staff. Sundays are a particular problem as it is difficult for the Tearoom staff to handle plant sales or enquiries when they are very busy serving food.

Discussions around recruiting more volunteers continue and there is definitely potential for particular roles to be advertised. The National Trust has also expressed an interest in some sort of collaboration in this field as their staff numbers are drastically reduced and they have always relied on volunteer help with specific 'Volunteer Wednesdays' being very popular. This needs further exploration.

Tearoom

Having been closed since lockdown, a Garden-only service opened in July with opening extending to Wed to Sunday. A marquee afforded shelter from extremes of sun or rainy weather. The takings for August were down by about £10,000 on 2019, however September was £6,500 up. October was disappointing, although it is usually popular with older visitors but targeted lockdowns in areas like The Wesh Valleys were felt to have had a detrimental effect. Tearoom staff made jam, jelly and chutney with the surplus produce picked during lockdown and an end of season deep clean was undertaken.

Over the winter, the Tearoom entrance hall and toilets were redecorated and the aim is to make this area more welcoming, with fabrics and art works. Vegetable sales took place in a shelter outside as social distance rules limited numbers in the shop.

Clear signage, a one-way system and counter screens were put in place towards the end of the 2020 lockdown ready for reopening in the Summer for the 2021 season when core staff returned in March. The Tearoom offer was kept to beverages and home-made cakes which proved much easier and quicker to serve, without a huge decrease in income. There are now four socially distanced tables within the Tearoom. Craft products from the shop have been attractively displayed in the prompting interest - and purchases - as people queue for their teas. More outdoor seating and the marquee have proved very useful and good weather over Easter 2021 was a great help.

Funding is being sought to purchase a chiller cabinet to ensure that the new menu of homemade cakes and cream teas is presented in an attractive way. The chiller would enable the menu to be extended to include attractive salads and other items made from garden produce.

Students

In the months following lockdown, the students were much missed - in terms of bringing life and purpose to the Gardens and for the hard work they contribute to ensure a well-run enterprise.

The Garden Manager kept in touch with a number of them through carers and parents. Some fared better than others with a few really missing the social interaction their work at the Garden also provided. The work programme and meeting targets were another concern. Day provision contracts with the County Council and Pembrokeshire College were honoured but the future of these would be also a concern.

Twelve students had returned by September and there was even a new attendee but transport caused a problem as travelling together on the mini bus was forbidden. Some who wanted to return could not because transport could not be organized. All who could attend adapted well to the bio-security measures.

Gareth is a valued member of the Tearoom team and is now the longest serving member of the current team. He ensured customers followed social distancing measures and that they complied with table clearing rules.

Seventeen students had returned by the end of 2020 but Peter was still ill in hospital which was a matter of regret for all at the Gardens. Work programmes had resumed with extra efforts put in by students and staff to catch up on lost months.

It was strange to end the year without a student Awards ceremony. It is hoped that a 2021 event will be held and it will be better than ever.

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2021

The National Trust estate

A representative from the National Trust who normally attends meetings to report on activities on the Stackpole estate and highlight opportunities for collaborative working was furloughed. However, estate ranger Haydn Garlick attended the October 2020 meeting.

Promotion and Events

The website and social media accounts became a vehicle for messages from the Garden Manager regarding opening - or closing - notices, according to the latest lockdown ruling.

All events were cancelled.

FINANCIAL REVIEW

Funding

Pembrokeshire Mencap continues to seek ways of diversifying its income to strengthen its funding mix which includes contracts with the local authority, service level agreements and fundraising activities. In 2020 the Tearoom was the main contributor to the charity's income, apart from grants and small donations.

Finances were discussed at every meeting. Replacing the mini-bus and other long term projects to restore the historic glass houses had to be put aside as Trustees concentrated on just keeping the charity solvent.

Reserves policy

In accordance with National Mencap Policy the Society has a Finance Procedure, copies of which are available from the Treasurer. The Society aims to keep a minimum level of reserve, which would run the Society's activities for about 6 months in the event of all sources of external funding drying up. It is the Society's policy that this reserve is invested in a savings account and that speculative investment should be avoided. In the past this reserve has been held in a High Interest Bond, but the current financial climate is such, that interest rates do not warrant placing money in such accounts. The current level of free reserves amounts to £66,304 whereas 6 months expenditure amounts to approximately £96,911.

**Report of the Trustees
for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Society is controlled by its Memorandum and Articles of Association adopted at a Special General Meeting held on 29th November 2008, registered by Company House on 10th December 2008 and approved by the Charity Commission on 2nd April 2009.

Pembrokeshire Mencap Ltd is affiliated to The Royal Mencap Society but is financially a self-contained body fulfilling the objectives of our constitution. The original affiliation agreement ended in March 2013 and has now been replaced by a Partnership Plan aimed at encouraging more collaboration between local groups and the Royal Society.

Most of our activity continues to be centred on our training facility for adults with learning difficulties within Pembrokeshire. Training, work experience and personal development are provided at our six acre site, Stackpole Walled Gardens, five miles south of Pembroke.

Trustees

In accordance with the constitution, members of the executive committee are elected annually and all executive members are elected as Trustees of the Charity. Trustees holding office during the year are listed below:

Mr G Headley (Chairman)	- appointed 10.06.15 reappointed 11.09.20
Mr A B Marmara (Vice Chairman)	- appointed 10.06.15 reappointed 11.09.20
Mr I Wilshaw (Treasurer)	- appointed 22.05.13 reappointed 11.09.20
Mr M Evans	- appointed 15.04.09 reappointed 11.09.20
Mr G Grey	- reappointed 11.09.20
Mr D Brockway	- appointed 16.06.10 reappointed 11.09.20
Mr B Griffiths	- appointed 15.04.09 reappointed 11.09.20
Mrs Sarah Berry	- appointed 01.06.16 reappointed 11.09.20
Mrs C W Marmara (Secretary)	- appointed 22.05.13 reappointed 11.09.20
Mrs Michelle Morris	- appointed 11.06.19 reappointed 11.09.20

Due to the unprecedented Covid 19 pandemic, additional finance and strategy meetings have been held between the quarterly trustee meetings. This pattern commenced as soon as lockdown was announced in March 2020.

Meetings were held as follows:

5th June 2020 - Emergency Meeting of Trustees
3rd July 2020 - Meeting of Trustees
4th September 2020 - Meeting of Trustees
11th September 2020 - Annual General Meeting
9th October 2019 - Meeting of Trustees
15th December 2020 - Meeting of Trustees
13th March 2021 - Meeting of Trustees

**Report of the Trustees
for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Following announcement of the Covid 19 lockdown in March 2020, the Walled Gardens were maintained by a skeleton staff. It was closed to visitors until June, when limited opening hours allowed local visitors to purchase 'pick your own' soft fruits. The Tearoom opened with a Garden-only service in August.

Trustees have continued to be directly responsible for the running of Stackpole Walled Gardens with a sense of extra responsibility for staff welfare and the charity's future during the past year of Covid 19 pandemic.

The chairman, Greig Headley, called monthly meetings via Zoom to manage the emerging situation, keeping track of the latest Government guidelines regarding public access and furlough rules for the staff. A Finance sub-group met which approved a Financial Positioning Paper produced by the Chairman which considered the current position; tracked regular expenditure and the potential for government and other financial help. Risk assessments regarding staff contracts and possible redundancy payments were considered with advice secured from ACAS.

By June, usually the beginning of a very busy period in terms of harvesting garden produce and visitor numbers, the six acre Walled Gardens were being tended by three members of staff - with no students able to attend the Gardens. The potential for trying to re-open the Tearoom as soon as there was an official go-ahead was discussed. It was reluctantly decided that remaining closed for the time being, avoiding staff costs and infection risk was the most responsible option. It also posed the least financial risk as social distancing would drastically reduce numbers.

Small charities with a rateable value of £12,000 or below within the retail, leisure and hospitality sector were able to claim a business support grant of up to £10,000 to help them respond to the financial challenges of Covid-19. This was secured from Welsh Government and Pembrokeshire County Council, along with a £2,000 grant from PAVS. The former covered running costs and the small grant bought outdoor furniture to ensure socially distanced Tearoom trading.

July saw the Walled Gardens re-open for longer hours, with stringent social distancing and deep cleaning measures put in place. The Tearoom was discussed and the viability of longer-term winter opening. It was finally agreed to open for limited hours for garden-only service until the end of October and re-open in February. Staff re-structuring would need to take place and the Garden Manager called a meeting with staff to discuss current and future plans.

Finance meetings were held regularly to monitor the situation and by September, with the Gardens open six days a week, a strange new normal saw visitors enjoying the tranquil surroundings more than ever. The new pond was a particular feature for enjoyment and environmental interest. It was difficult to find temporary staff in such an unstable situation and shop sales were minimal. The lack of good sales of summer produce and well attended fundraising events was much missed financially. It was difficult to plan any purchases eg shop stock so expenditure was kept low.

Trustee discussions continued around concerns for future funding. PCC had paid for full contracted service during lockdown but they were unsure about students who had only returned for a couple of days a week because of transport problems. It was acknowledged that Covid 19 costs were huge for the local authority which prompted discussion around potential funding sources if PCC funding reduces. It was agreed that the Walled Gardens are an asset and there is potential to explore alternative ways of raising revenue but the core purpose must remain the main priority.

The Treasurer continued to work hard to secure some sort of income from grants and spent considerable time claiming Gift Aid, backdated two years which amounted to £1500. The 200 Club provided £700 a year and bequests from the Grey family were much appreciated. Funding was secured from the Sustainable Development Fund to implement a reduction in water usage and improved insulation.

Succession-planning has also featured in the year's discussions although not so prominently as it might have done, due to other priorities. The Treasurer has indicated that he wishes to step down in the next year. The Garden Manager will want to retire in the next few years. Trustee recruitment is underway, with financial skills and potential for volunteer management particular areas of interest.

The Agenda for meetings was kept basic - with no events or fundraising possible.

- Apologies for Absence
- Approval of Minutes of previous meeting
- Matters Arising

**Report of the Trustees
for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

- Garden Manager's Report
- Treasurer's Report - including Funding
- Correspondence
- Any Other Business

A representative of the National Trust who usually attends as a co-opted member of the management committee was furloughed but County Councillor Simon Hancock attended meetings as a co-opted member.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

In the past year this revolved around the limits set by the Covid 19 pandemic. Considerations included staff welfare and the implications of re-opening the Tearoom to take into account the infection risk as well as the business case. The Tearoom stayed closed with visitors being served outside as this posed the least financial risk as social distancing would have drastically reduced indoor numbers.

Staff with direct client contact now undertake and report Lateral Flow Tests twice a week.

Data Protection rules continued to be adhered to in line with the GDPR legislation.
The Business Plan is a robust working document projecting development to 2021.

Thanks

In the light of this particularly challenging past year, the Trustees wish to record thanks to our staff who have put in particular effort to sustaining the Walled Garden site and therefore ensuring the charity's future. Special thanks to Debbie Drewett, the Manager of Stackpole Walled Gardens who kept everything running efficiently, reporting regularly to the Trustees and maintaining visitor access to the site while ensuring compliance with bio-security guidance.

Volunteers could not participate very much in 2020 but their ongoing support is much appreciated and everyone looks forward to welcoming them back, with the hope of recruiting more. One result of the Covid 19 pandemic has been a renewed appreciation of the benefits of working and just 'being' in the outdoors. The fact that the Walled Gardens is run for charitable purposes seemed to chime with visitors, many of whom made small donations which all contributed to the survival of the charity during the most challenging of years to date.

Final thanks go to our students who make the Walled Gardens what they are today and whose contribution was more appreciated than ever in the past year.

Approved by order of the board of trustees on 16 July 2021 and signed on its behalf by:



Mrs C W Marmara - Secretary

**Independent Examiner's Report to the Trustees of
Pembrokeshire Mencap Limited**

Independent examiner's report to the trustees of Pembrokeshire Mencap Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

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 the Company 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.



Dr B.S. Ridgway
ACA, CTA
Ashmole and Co.
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX

Date: 16.7.21

Pembrokeshire Mencap Limited

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	24,486	19,552	44,038	21,478
Charitable activities	5				
Walled gardens project		145,598	-	145,598	249,794
Other trading activities	3	-	-	-	2,135
Investment income	4	19	-	19	258
Total		170,103	19,552	189,655	273,665
EXPENDITURE ON					
Raising funds		79	-	79	1,777
Charitable activities	6				
Walled gardens project		160,134	33,609	193,743	283,040
Total		160,213	33,609	193,822	284,817
NET INCOME/(EXPENDITURE)		9,890	(14,057)	(4,167)	(11,152)
RECONCILIATION OF FUNDS					
Total funds brought forward		77,110	258,905	336,015	347,167
TOTAL FUNDS CARRIED FORWARD		<u>87,000</u>	<u>244,848</u>	<u>331,848</u>	<u>336,015</u>

The notes form part of these financial statements



Pembrokeshire Mencap Limited

**Balance Sheet
31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	13	20,696	244,848	265,544	283,565
CURRENT ASSETS					
Stocks	14	4,000	-	4,000	4,000
Debtors	15	7,578	-	7,578	10,449
Cash at bank and in hand		59,732	-	59,732	42,628
		<u>71,310</u>	<u>-</u>	<u>71,310</u>	<u>57,077</u>
CREDITORS					
Amounts falling due within one year	16	(5,006)	-	(5,006)	(4,627)
NET CURRENT ASSETS		<u>66,304</u>	<u>-</u>	<u>66,304</u>	<u>52,450</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>87,000</u>	<u>244,848</u>	<u>331,848</u>	<u>336,015</u>
NET ASSETS		<u>87,000</u>	<u>244,848</u>	<u>331,848</u>	<u>336,015</u>
FUNDS	17				
Unrestricted funds				87,000	77,110
Restricted funds				<u>244,848</u>	<u>258,905</u>
TOTAL FUNDS				<u>331,848</u>	<u>336,015</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

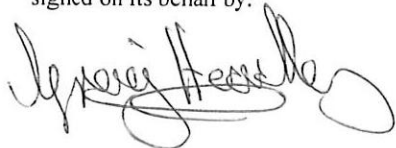


Pembrokeshire Mencap Limited

Balance Sheet - continued
31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 July 2021 and were signed on its behalf by:



Mr G Headley (Chairman) - Trustee



Mr I Wilshaw (Treasurer) - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 25 years
Fixtures, plant and machinery	- 20% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Pembrokeshire Mencap Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Gifts and donations	8,883	13,443
Grants	35,110	7,990
Subscriptions	45	45
	<u>44,038</u>	<u>21,478</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Little Green Grant	2,000	1,493
LNG Grant	-	5,000
Pembrokeshire Association Caring Communities Innovation Grant (CCIG)	-	1,000
Coronavirus Job Retention Scheme	19,552	497
Covid Support Grant	10,000	-
PCNP Efficiency Grant	3,558	-
	<u>35,110</u>	<u>7,990</u>

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Functions	-	2,135
	<u>-</u>	<u>2,135</u>

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	19	258
	<u>19</u>	<u>258</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21	31.3.20
		£	£
Service level agreements	Walled gardens project	87,281	110,734
Garden sales	Walled gardens project	10,083	27,816
Course/care fees	Walled gardens project	224	3,116
Cafe sales	Walled gardens project	48,010	108,128
		<u>145,598</u>	<u>249,794</u>

Service level agreements:

	31.3.21	31.3.20
	£	£
Education Learning Wales	34,428	51,770
Pembrokeshire County Council	48,356	51,254
Financial Contingency Funding	4,497	7,710
Total	<u>87,281</u>	<u>110,734</u>



Pembrokeshire Mencap Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Walled gardens project	187,088	6,655	193,743

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21 £	31.3.20 £
Staff costs	129,059	178,491
Cafe purchases	12,501	33,568
Seeds, plants, fertilisers	4,145	6,844
Shop purchases	2,095	8,673
Machinery and vehicle expenses	1,985	6,472
Rent	1,000	1,000
Insurance	3,378	2,974
Cleaning and consumables	1,430	3,139
Telephone	1,054	2,792
Water rates	3,190	4,175
Light and heat	3,451	5,669
Small tools and maintenance	5,533	2,008
Staff and volunteer expenses	32	383
Streamline charges	214	1,778
Depreciation	18,021	18,463
	187,088	276,429

8. SUPPORT COSTS

	Other £
Walled gardens project	6,655

Support costs, included in the above, are as follows:

Other

	31.3.21 Walled gardens project £	31.3.20 Total activities £
Postage, stationery and advertising	2,789	3,095
Legal and professional fees	1,383	706
Licences and subscriptions	491	750
Training	226	390
Accountancy	1,766	1,670
	6,655	6,611

Pembrokeshire Mencap Limited

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation	18,021	18,463
Independent examiners fee	1,766	1,670
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

None of the Trustees' received any remuneration for work done on behalf of the charity during the year.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

11. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	123,920	169,359
Social security costs	3,152	6,548
Other pension costs	1,987	2,584
	<u> </u>	<u> </u>
	<u>129,059</u>	<u>178,491</u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Engaged on charitable activities	10	14
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.03.20

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,488	7,990	21,478
Charitable activities			
Walled gardens project	249,794	-	249,794
Other trading activities	2,135	-	2,135
Investment income	258	-	258
Total	<u>265,675</u>	<u>7,990</u>	<u>273,665</u>
EXPENDITURE ON			
Raising funds	1,777	-	1,777
Charitable activities			
Walled gardens project	268,278	14,762	283,040
Total	<u>270,055</u>	<u>14,762</u>	<u>284,817</u>
NET INCOME/(EXPENDITURE)	<u>(4,380)</u>	<u>(6,772)</u>	<u>(11,152)</u>
Transfers between funds	<u>(616)</u>	<u>616</u>	<u>-</u>
Net movement in funds	<u>(4,996)</u>	<u>(6,156)</u>	<u>(11,152)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	82,106	265,061	347,167
TOTAL FUNDS CARRIED FORWARD	<u><u>77,110</u></u>	<u><u>258,905</u></u>	<u><u>336,015</u></u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, plant and machinery £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>374,734</u>	<u>45,234</u>	<u>419,968</u>
DEPRECIATION			
At 1 April 2020	106,312	30,091	136,403
Charge for year	14,989	3,032	18,021
At 31 March 2021	<u>121,301</u>	<u>33,123</u>	<u>154,424</u>
NET BOOK VALUE			
At 31 March 2021	<u><u>253,433</u></u>	<u><u>12,111</u></u>	<u><u>265,544</u></u>
At 31 March 2020	<u><u>268,422</u></u>	<u><u>15,143</u></u>	<u><u>283,565</u></u>

Pembrokeshire Mencap Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. STOCKS

	31.3.21	31.3.20
	£	£
Stocks and work in progress	4,000	4,000
	<u>4,000</u>	<u>4,000</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Debtors	3,278	5,992
VAT debtor	739	-
Prepaid rent and insurance	3,561	4,457
	<u>7,578</u>	<u>10,449</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Creditors	3,406	2,160
VAT	-	267
Accrued expenses	1,600	2,200
	<u>5,006</u>	<u>4,627</u>

17. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	77,110	9,890	87,000
Restricted funds			
New centre	240,505	(12,559)	227,946
Talking shed	6,120	(292)	5,828
Equipment	4,468	(894)	3,574
Garden wash station	7,812	(312)	7,500
	<u>258,905</u>	<u>(14,057)</u>	<u>244,848</u>
TOTAL FUNDS	<u>336,015</u>	<u>(4,167)</u>	<u>331,848</u>



Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,103	(160,213)	9,890
Restricted funds			
New centre	-	(12,559)	(12,559)
Talking shed	-	(292)	(292)
Equipment	-	(894)	(894)
Furlough	19,552	(19,552)	-
Garden wash station	-	(312)	(312)
	<u>19,552</u>	<u>(33,609)</u>	<u>(14,057)</u>
TOTAL FUNDS	<u>189,655</u>	<u>(193,822)</u>	<u>(4,167)</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	82,106	(4,380)	(616)	77,110
Restricted funds				
New centre	253,064	(12,559)	-	240,505
Talking shed	6,412	(292)	-	6,120
Equipment	5,585	(414)	(703)	4,468
Garden wash station	-	6,493	1,319	7,812
	<u>265,061</u>	<u>(6,772)</u>	<u>616</u>	<u>258,905</u>
TOTAL FUNDS	<u>347,167</u>	<u>(11,152)</u>	<u>-</u>	<u>336,015</u>

Pembrokeshire Mencap Limited

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	265,675	(270,055)	(4,380)
Restricted funds			
New centre	-	(12,559)	(12,559)
Talking shed	-	(292)	(292)
Equipment	1,000	(1,414)	(414)
Furlough	497	(497)	-
Garden wash station	6,493	-	6,493
	<u>7,990</u>	<u>(14,762)</u>	<u>(6,772)</u>
TOTAL FUNDS	<u>273,665</u>	<u>(284,817)</u>	<u>(11,152)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	82,106	5,510	(616)	87,000
Restricted funds				
New centre	253,064	(25,118)	-	227,946
Talking shed	6,412	(584)	-	5,828
Equipment	5,585	(1,308)	(703)	3,574
Garden wash station	-	6,181	1,319	7,500
	<u>265,061</u>	<u>(20,829)</u>	<u>616</u>	<u>244,848</u>
TOTAL FUNDS	<u>347,167</u>	<u>(15,319)</u>	<u>-</u>	<u>331,848</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	435,778	(430,268)	5,510
Restricted funds			
New centre	-	(25,118)	(25,118)
Talking shed	-	(584)	(584)
Equipment	1,000	(2,308)	(1,308)
Furlough	20,049	(20,049)	-
Garden wash station	6,493	(312)	6,181
	<u>27,542</u>	<u>(48,371)</u>	<u>(20,829)</u>
TOTAL FUNDS	<u>463,320</u>	<u>(478,639)</u>	<u>(15,319)</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Pembrokeshire Mencap Limited
Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	8,883	13,443
Grants	35,110	7,990
Subscriptions	45	45
	44,038	21,478
Other trading activities		
Functions	-	2,135
Investment income		
Deposit account interest	19	258
Charitable activities		
Service level agreements	87,281	110,734
Garden sales	10,083	27,816
Course/care fees	224	3,116
Cafe sales	48,010	108,128
	145,598	249,794
Total incoming resources	189,655	273,665
EXPENDITURE		
Cost of generating trading funds		
Functions expenses	79	1,777
Charitable activities		
Wages	123,920	169,359
Social security	3,152	6,548
Pensions	1,987	2,584
Cafe purchases	12,501	33,568
Seeds, plants, fertilisers	4,145	6,844
Shop purchases	2,095	8,673
Machinery and vehicle expenses	1,985	6,472
Rent	1,000	1,000
Insurance	3,378	2,974
Cleaning and consumables	1,430	3,139
Telephone	1,054	2,792
Water rates	3,190	4,175
Light and heat	3,451	5,669
Small tools and maintenance	5,533	2,008
Staff and volunteer expenses	32	383
Streamline charges	214	1,778
Depreciation of tangible fixed assets	18,021	18,463
	187,088	276,429

This page does not form part of the statutory financial statements



Pembrokeshire Mencap Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
Support costs		
Other		
Postage, stationery and advertising	2,789	3,095
Legal and professional fees	1,383	706
Licences and subscriptions	491	750
Training	226	390
Accountancy	1,766	1,670
	<u>6,655</u>	<u>6,611</u>
Total resources expended	<u>193,822</u>	<u>284,817</u>
Net expenditure	<u>(4,167)</u>	<u>(11,152)</u>

This page does not form part of the statutory financial statements