

**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.

Pembrokeshire Mencap Limited

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

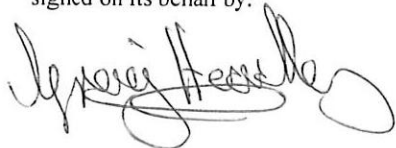


Pembrokeshire Mencap Limited

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>19,787</u>	<u>20,133</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>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>10</u>	<u>14</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