

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	<u>228,238</u>	<u>14,878</u>	<u>243,116</u>
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	78,582	13,153

This page does not form part of the statutory financial statements

Pembrokeshire Mencap Limited

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for the Year Ended 31 March 2023**

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