

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.

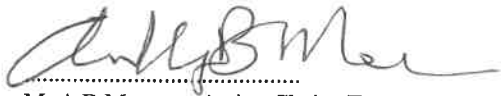
The notes form part of these financial statements

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
	15	16
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

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for the Year Ended 31 March 2024**

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