

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

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

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



Pembrokeshire Mencap Limited

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for the Year Ended 31 March 2025**

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Pembrokeshire Mencap Limited

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

TRUSTEES

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

COMPANY SECRETARY

Mrs C W Marmara

REGISTERED OFFICE

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

**REGISTERED COMPANY
NUMBER**

05963025 (England and Wales)

REGISTERED CHARITY NUMBER 1128982

INDEPENDENT EXAMINER

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

BANKERS

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

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

Public benefit

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

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Objective

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

Stackpole Walled Gardens

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

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

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

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

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

Participants

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

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

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

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

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

Staff

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

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

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

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

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

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

Tearoom and Shop

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

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

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

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

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

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

Promotion and Events

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

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

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

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

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

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

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

Fundraising activities

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

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

FINANCIAL REVIEW

Funding

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

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

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

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

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

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

Reserves policy

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

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

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

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

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

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

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

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

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

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

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

Meetings were held as follows:

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

Pembrokeshire Mencap Limited

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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

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

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

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

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

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

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

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

Risk management

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

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

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

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

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

Pembrokeshire Mencap Limited

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Thanks

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

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

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

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

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

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

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

Caroline Marmara
Mrs C W Marmara - Secretary

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

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



W.G. Hughes Bsc Hons (Econ)

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

Date: 28th July 2025

Pembrokeshire Mencap Limited

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

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

The notes form part of these financial statements

Pembrokeshire Mencap Limited

**Balance Sheet
31 March 2025**

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

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

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

The trustees acknowledge their responsibilities for

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

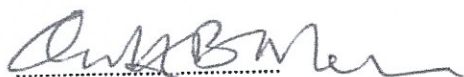
The notes form part of these financial statements

Pembrokeshire Mencap Limited

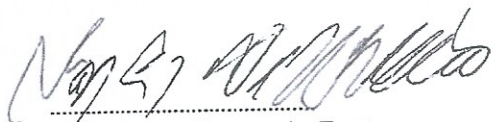
**Balance Sheet - continued
31 March 2025**

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

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



Mr A B Marmara (Chairman) - Trustee



Mr I Wilshaw (Treasurer) - Trustee

The notes form part of these financial statements

Pembrokeshire Mencap Limited

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

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

Stocks

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

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Pembrokeshire Mencap Limited

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

2. DONATIONS AND LEGACIES

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

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

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

3. OTHER TRADING ACTIVITIES

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

Service level agreements:

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

Pembrokeshire Mencap Limited

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

5. CHARITABLE ACTIVITIES COSTS

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

7. SUPPORT COSTS

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

Pembrokeshire Mencap Limited

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

7. SUPPORT COSTS - continued

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

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

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Pembrokeshire Mencap Limited

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

10. STAFF COSTS

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

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

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31.03.24

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

Pembrokeshire Mencap Limited

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

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

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

12. TANGIBLE FIXED ASSETS

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

Pembrokeshire Mencap Limited

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

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

Pembrokeshire Mencap Limited

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

16. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

Pembrokeshire Mencap Limited

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

16. MOVEMENT IN FUNDS - continued

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

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

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

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

Pembrokeshire Mencap Limited

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

16. MOVEMENT IN FUNDS - continued

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

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

17. RELATED PARTY DISCLOSURES

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

Pembrokeshire Mencap Limited

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

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

This page does not form part of the statutory financial statements

Pembrokeshire Mencap Limited

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

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

This page does not form part of the statutory financial statements