

Company registration number: 05124781

Charity registration number: 1104589

New Forest Disability Information Service

known as

New Forest Disability

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

New Forest Disability Information Service

known as New Forest Disability

Contents

Trustees Report	1 to 4
Reference and Administrative Details	3
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 20

New Forest Disability Information Service

known as New Forest Disability

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

To provide free, impartial and confidential disability related information, advice and guidance for people with disabilities, their families, carers, professionals and other interested parties throughout the New Forest and surrounding areas.

The charity aims to continue to provide people with disabilities and those that support them, in the New Forest and the surrounding areas, with free, impartial and confidential information which enables them to lead active and fulfilling lives integrated in society.

Achievements and performance

The worldwide coronavirus pandemic continued throughout the last year, stretching the resources of the nation. The effects of illness, isolation and financial pressure were felt by most of the population but particularly by individuals and families who already live with disabilities.

Many organisations that would normally provide support and help remained unavailable for a very long time due to restrictions associated with the Covid 19 pandemic. However, our adaptable and resilient team kept the office door open and continued to provide advice, assistance and support for the community affected by disability.

It has been a difficult period for fundraising but our services have been highly valued by the District Council, County Council and other supportive institutions. These have provided generous grant funding that has enabled us to maintain and expand our services to the community.

Our Chief Executive and her Deputy restructured our team and expanded our outreach service for "Just Got Home" and "Independence Matters". Demand for our benefits advisory service continued to grow and there was a steady stream of enquiries concerning disability equipment.

Many members of staff, volunteers and trustees have been affected by Covid but we have persevered and succeeded in maintaining our service for vulnerable people living with disability. We are fortunate to remain financially secure and collectively look forward to the challenges ahead and to providing our best possible advice and assistance to our disabled community.

Financial review

Policy on reserves

The trustees have agreed a reserves policy of maintaining free reserves equal to not less than six months income and not more than twelve months income having regard for the charity's (actual and contingent) liabilities. Subject to an appropriate level of free reserves, £2,000 will be transferred each year into a designated fund (the IT Replacement Fund) against which expenditure on replacement computer equipment will be charged. Any surplus/(deficit) of reserves, may at the trustees discretion, be transferred into/(from) another designated fund entitled the New Projects Fund, which will be used to develop and improve the services offered to the disabled community or the Front Door Ramp designated fund, which will be used to replace the worn ramp including electrics.

New Forest Disability Information Service

known as New Forest Disability

Trustees Report

Public benefit

All charitable activities focus on the relief of people with disabilities living in the New Forest and surrounding areas so that they may lead active and fulfilling lives integrated in society and are exclusively undertaken to further our charitable purposes for the public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 11 May 2004 and registered as a charity on 28 June 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable charity and is governed under its Articles of Association.

Recruitment and appointment of trustees

Trustee meetings are held periodically during the year. Potential appointments of new trustees are discussed at these meetings.

Induction and training of trustees

Procedures for induction and training of new trustees are in place.

New Forest Disability Information Service

known as New Forest Disability

Trustees Report

Reference and Administrative Details

Trustees	D Wansbrough Mrs A Corbridge R Odbert Mrs P Y Lacey Mrs P A Clark P D Latham S J E Smith
Secretaries	Mrs J Keable Ms M Oliver (appointed 11 May 2021)
Principal Office	6 Osborne Road New Milton Hampshire BH25 6AD
Registered Office	6 Osborne Road New Milton Hampshire BH25 6AD The charity is incorporated in England and Wales.
Company Registration Number	05124781
Charity Registration Number	1104589
Solicitors	Heppenstalls 75 High Street Lymington Hampshire SO41 9YY
Bankers	Barclays Bank PLC Lymington 61 High Street Lymington Hampshire
Independent Examiner	PKF Francis Clark Towngate House 2 - 8 Parkstone Road Poole Dorset BH15 2PW

New Forest Disability Information Service

known as New Forest Disability

Trustees Report

The annual report was approved by the trustees of the charity on and signed on its behalf by:

R Odbert
Trustee

S J E Smith
Trustee

New Forest Disability Information Service

known as New Forest Disability

Statement of Trustees' Responsibilities

The trustees (who are also the directors of New Forest Disability Information Service for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:

R Odbert
Trustee

S J E Smith
Trustee

New Forest Disability Information Service

known as New Forest Disability

Independent Examiner's Report to the trustees of New Forest Disability Information Service

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of New Forest Disability Information Service (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 New Forest Disability Information Service are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of New Forest Disability Information Service 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.

.....
Anne-Marie Gates FCCA FCA

Towngate House
2 - 8 Parkstone Road
Poole
Dorset
BH15 2PW

Date:.....

New Forest Disability Information Service

known as New Forest Disability

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income from:				
Voluntary income	3	130,502	-	130,502
Total Income		130,502	-	130,502
Expenditure on:				
Charitable activities	6	(149,514)	-	(149,514)
Total Expenditure		(149,514)	-	(149,514)
Net expenditure		(19,012)	-	(19,012)
Transfers between funds		(40)	40	-
Net movement in funds		(19,052)	40	(19,012)
Reconciliation of funds				
Total funds brought forward		59,298	45,074	104,372
Total funds carried forward	16	40,246	45,114	85,360
		Unrestricted funds	Restricted funds	Total
	Note	£	£	2021
				£
Income from:				
Voluntary income	3	112,451	-	112,451
Investment income	4	83	603	686
Other income	5	19,958	-	19,958
Total Income		132,492	603	133,095
Expenditure on:				
Charitable activities	6	(137,755)	-	(137,755)
Total Expenditure		(137,755)	-	(137,755)
Net (expenditure)/income		(5,263)	603	(4,660)
Net movement in funds		(5,263)	603	(4,660)
Reconciliation of funds				
Total funds brought forward		64,561	44,471	109,032
Total funds carried forward	16	59,298	45,074	104,372

The notes on pages 11 to 20 form an integral part of these financial statements.

New Forest Disability Information Service

known as New Forest Disability

Statement of Financial Activities for the Year Ended 31 March 2022
(Including Income and Expenditure Account and Statement of Total
Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 16.

New Forest Disability Information Service

known as New Forest Disability

(Registration number: 05124781)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	1,680	1,977
Current assets			
Debtors	12	3,279	1,275
Cash at bank and in hand		<u>126,088</u>	<u>129,520</u>
		129,367	130,795
Creditors: Amounts falling due within one year	13	<u>(33,687)</u>	<u>(16,400)</u>
Net current assets		<u>95,680</u>	<u>114,395</u>
Total assets less current liabilities		97,360	116,372
Provisions	14	<u>(12,000)</u>	<u>(12,000)</u>
Net assets		<u>85,360</u>	<u>104,372</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		45,114	45,074
Unrestricted income funds			
Unrestricted funds		<u>40,246</u>	<u>59,298</u>
Total funds	16	<u>85,360</u>	<u>104,372</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The notes on pages 11 to 20 form an integral part of these financial statements.

New Forest Disability Information Service

known as New Forest Disability

(Registration number: 05124781)
Balance Sheet as at 31 March 2022

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on and signed on their behalf by:

R Odbert
Trustee

S J E Smith
Trustee

Company Registration Number: 05124781

The notes on pages 11 to 20 form an integral part of these financial statements.

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

6 Osborne Road
New Milton
Hampshire
BH25 6AD

The principal place of business is:

6 Osborne Road
New Milton
Hampshire
BH25 6AD

[Authorised for issue date](#)

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

New Forest Disability Information Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2022

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The trustees confirm that they will ensure the charity actions all available government assistance during the Covid 19 pandemic that they feel necessary to ensure the charity remains financially stable.

Income

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

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Investment income is recognised on a receivable basis.

Expenditure

All expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised as income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold property	15 years straight line
Fixtures and fittings	15% reducing balance

Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Voluntary income;			
Grants receivable	93,507	93,507	92,147
Sales of donated goods	18,873	18,873	10,553
General donations	14,787	14,787	7,338
Training	300	300	-
Commission on equipment sales	564	564	639
General fundraising	2,471	2,471	1,774
	<u>130,502</u>	<u>130,502</u>	<u>112,451</u>

4 Investment income

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Total for 2022	<u>-</u>	<u>-</u>	<u>-</u>
Total for 2021	<u>83</u>	<u>603</u>	<u>686</u>

5 Other income

	Unrestricted funds	Total funds
	General £	£
Total for 2021	<u>19,958</u>	<u>19,958</u>

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Expenditure on charitable activities

	Unrestricted funds	Total 2022	Total 2021
	General		
	£	£	£
Wages and salaries	96,871	96,871	80,086
Staff NIC (Employers)	4,161	4,161	3,527
Travelling	3,162	3,162	1,271
Rent, rates and utilities	21,422	21,422	20,698
Insurance	1,966	1,966	1,802
Equipment repairs and renewals	1,548	1,548	3,659
Telephone	8,175	8,175	7,987
Postage, printing and stationery	3,336	3,336	3,027
Subscriptions	631	631	199
Equipment hire	619	619	619
Sundry expenses	320	320	1,153
Publicity	2,619	2,619	3,679
Legal and professional fees	1,410	1,410	2,660
Depreciation	297	297	349
Accountancy	-	-	528
Health and safety	192	192	1,856
Staff training	355	355	2,195
	<u>147,084</u>	<u>147,084</u>	<u>135,295</u>

In addition to the expenses analysed above, there are also governance costs of £2,430 (2021 : £2,460) which relate directly to charitable activities and comprise independent examiner's fee.

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2022

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	<u>297</u>	<u>349</u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	96,871	80,086
Social security costs	<u>4,161</u>	<u>3,527</u>
	<u>101,032</u>	<u>83,613</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Management and administration	<u>9</u>	<u>8</u>

No employee received emoluments of more than £60,000 during the year.

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Short leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	3,192	22,293	25,485
At 31 March 2022	3,192	22,293	25,485
Depreciation			
At 1 April 2021	3,192	20,316	23,508
Charge for the year	-	297	297
At 31 March 2022	3,192	20,613	23,805
Net book value			
At 31 March 2022	-	1,680	1,680
At 31 March 2021	-	1,977	1,977

12 Debtors

	2022 £	2021 £
Other debtors	3,279	1,275

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,393	4,201
Other creditors	11,794	10,149
Deferred income	18,500	2,050
	33,687	16,400

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2022

14 Provisions

The terms of the lease on the first floor of the charity's offices at Osborne Road require that, on the termination of the lease, the lift is removed and the property is restored to its condition at the commencement of the lease. It is considered prudent to provide for the cost of this work, which has been estimated at £12,000.

15 Commitments

Other financial commitments

The total amount of other financial commitments not provided in the financial statements was £8,500 (2021 - £25,500).

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted general funds	28,891	130,502	(148,758)	(40)	10,595
<i>Designated</i>					
Unrestricted designated funds	30,407	-	(756)	-	29,651
Total unrestricted funds	59,298	130,502	(149,514)	(40)	40,246
Restricted funds					
Restricted funds	45,074	-	-	40	45,114
Total funds	104,372	130,502	(149,514)	-	85,360
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £		Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted general funds	32,810	132,492	(136,411)		28,891
<i>Designated</i>					
Unrestricted designated funds	31,751	-	(1,344)		30,407
Total unrestricted funds	64,561	132,492	(137,755)		59,298
Restricted					
Restricted funds	44,471	603	-		45,074
Total funds	109,032	133,095	(137,755)		104,372

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	1,680	-	1,680
Current assets	84,253	45,114	129,367
Current liabilities	(33,687)	-	(33,687)
Provisions	(12,000)	-	(12,000)
Total net assets	<u>40,246</u>	<u>45,114</u>	<u>85,360</u>