

REGISTRARS COPY

New Forest Disability Information Service

known as New Forest Disability

**Annual Report and Financial Statements
Year Ended 31 March 2018**

Company registration number: 05124781

Charity registration number: 1104589

PKF FRANCISCLARK

Chartered accountants & business advisers

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New Forest Disability Information Service

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
Balance Sheet	8
Notes to the Financial Statements	9 to 15

New Forest Disability Information Service

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 2018.

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.

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 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The year has seen another increase in complex casework for welfare benefits and tribunal representation. Over 7,200 enquiries were advised upon and 2,300 clients assisted during the year. The team are constantly building upon their training and expertise in response to client needs and to be up to date with current legislation.

The Board of Trustees is pleased to welcome Philip Latham as a new trustee. We say farewell and thanks to Ann Jarman who retired during the year as a trustee and to Tony Carpenter who retired as a trustee and company secretary. Pam Lacey, a trustee has taken over the role as company secretary.

Operations manager, Paula Malyon left during the year and will be replaced by Melissa Oliver who joins in July 2018.

Once again the charity has achieved a modest financial surplus thanks to the heroic efforts of Jacki Keable and her excellent team of staff and volunteers who are frequently working in difficult circumstances.

During the financial year ending 31 March 2019, the charity is planning to occupy the first floor of the building in Osborne Road, New Milton in which it currently occupies the ground floor. This will give the charity much needed extra space and enable activities to be expanded to provide additional services to the disabled community. The expansion plan will incur capital expenditure as well as increased running costs which are not expected to yield financial benefits in the immediate future. This important step forward is only possible due to the charity's healthy level of reserves.

The charity's volunteers continue to carry our superb and important work. The extra space will enable recruitment and training of additional team members.

New Forest Disability Information Service

Trustees Report

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 (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.

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

Trustees Report

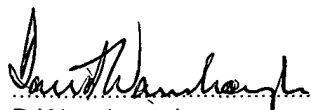
Reference and Administrative Details

Trustees	D Wansbrough Mrs A Corbridge Mrs A Jarman (resigned 14 August 2017) A Carpenter (resigned 13 August 2017) G Holmes R Odbert Mrs P Y Lacey Mrs P A Clark
Secretary	Mrs P Y Lacey (appointed 20 July 2018) A Carpenter (resigned 14 August 2017)
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 The George Business Centre Christchurch Road New Milton Hampshire BH25 6QJ

New Forest Disability Information Service

Trustees Report

The annual report was approved by the trustees of the charity on 13th August and signed on its behalf by:



D Wansbrough
Trustee



Mrs P Y Lacey
Trustee

New Forest Disability Information Service

Statement of Trustees' Responsibilities

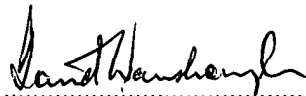
The trustees (who are also the directors of New Forest Disability Information Service for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting 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 13th August and signed on its behalf by:



D Wansbrough
Trustee



Mrs P Y Lacey
Trustee

New Forest Disability Information Service

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

I report on the accounts of the charity for the year ended 31 March 2018 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Anne-Marie Gates FCCA ACA

The George Business Centre
Christchurch Road
New Milton
Hampshire
BH25 6QJ

14 August 2018

New Forest Disability Information Service

Statement of Financial Activities

Year Ended 31 March 2018

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2018 £
Income from:			
Voluntary income	3	88,977	88,977
Investment income	4	84	84
Total Income		<u>89,061</u>	<u>89,061</u>
Expenditure on:			
Charitable activities	5	<u>(84,652)</u>	<u>(84,652)</u>
Total Expenditure		<u>(84,652)</u>	<u>(84,652)</u>
Net income		<u>4,409</u>	<u>4,409</u>
Net movement in funds		4,409	4,409
Reconciliation of funds			
Total funds brought forward		<u>53,423</u>	<u>53,423</u>
Total funds carried forward	13	<u>57,832</u>	<u>57,832</u>
		Unrestricted funds £	Total 2017 £
Income from:			
Voluntary income	3	87,939	87,939
Investment income	4	81	81
Total Income		<u>88,020</u>	<u>88,020</u>
Expenditure on:			
Charitable activities	5	<u>(80,380)</u>	<u>(80,380)</u>
Total Expenditure		<u>(80,380)</u>	<u>(80,380)</u>
Net income		<u>7,640</u>	<u>7,640</u>
Net movement in funds		7,640	7,640
Reconciliation of funds			
Total funds brought forward		<u>45,783</u>	<u>45,783</u>
Total funds carried forward	13	<u>53,423</u>	<u>53,423</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2017 is shown in note 13.

New Forest Disability Information Service

Balance Sheet

31 March 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	10	3,466	4,247
Current assets			
Cash at bank and in hand		75,656	55,817
Creditors: Amounts falling due within one year	11	<u>(21,290)</u>	<u>(6,641)</u>
Net current assets		<u>54,366</u>	<u>49,176</u>
Net assets		<u>57,832</u>	<u>53,423</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>57,832</u>	<u>53,423</u>
Total funds	13	<u>57,832</u>	<u>53,423</u>


For the financial year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

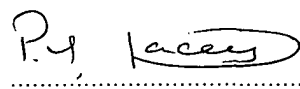
Directors' responsibilities:

- 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 financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 13th August and signed on their behalf by:


D Wansbrough
Trustee


Mrs P Y Lacey
Trustee

Company Registration Number: 05124781

New Forest Disability Information Service

Notes to the Financial Statements

Year Ended 31 March 2018

1 Charity status

The charity is a charity limited by guarantee 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.

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) and the Companies Act 2006.

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.

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.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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.

New Forest Disability Information Service

Notes to the Financial Statements

Year Ended 31 March 2018

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.

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

Short leasehold property
Fixtures and fittings

Depreciation method and rate

15 years straight line
15% reducing balance

New Forest Disability Information Service

Notes to the Financial Statements

Year Ended 31 March 2018

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.

3 Income

	Unrestricted funds		
	General	Total	Total
	£	2018	2017
		£	£
Voluntary income;			
Grants receivable	57,273	57,273	47,600
Sales of donated goods	11,503	11,503	7,481
General donations	9,601	9,601	10,218
Consultancy and training	625	625	1,375
Commission on equipment sales	1,446	1,446	1,460
General fundraising	8,529	8,529	19,805
	<u>88,977</u>	<u>88,977</u>	<u>87,939</u>

4 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2018	2017
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	84	84	81
	<u>84</u>	<u>84</u>	<u>81</u>

New Forest Disability Information Service

Notes to the Financial Statements

Year Ended 31 March 2018

5 Expenditure on charitable activities

	Unrestricted funds		
	General	Total	Total
	£	2018	2017
		£	£
Fundraising costs	1,607	1,607	573
Wages and salaries	47,283	47,283	46,204
Staff NIC (Employers)	1,584	1,584	1,600
Travelling	2,955	2,955	2,647
Rent, rates and utilities	8,821	8,821	8,595
Insurance	1,281	1,281	1,278
Equipment repairs and renewals	1,546	1,546	3,422
Telephone	6,706	6,706	1,912
Postage, printing and stationery	2,739	2,739	2,000
Subscriptions	187	187	250
Equipment hire	2,511	2,511	2,511
Sundry expenses	1,444	1,444	1,182
Publicity	833	833	2,356
Legal and professional fees	2,340	2,340	2,958
Depreciation	781	781	882
	<u>82,618</u>	<u>82,618</u>	<u>78,370</u>

In addition to the expenditure analysed above, there are also governance costs of £2,034 (2017 - £2,010) which relate directly to charitable activities and comprise independent examiner's fee.

New Forest Disability Information Service

Notes to the Financial Statements

Year Ended 31 March 2018

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2018 £	2017 £
Depreciation of fixed assets	<u>781</u>	<u>882</u>

7 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.

8 Staff costs

The aggregate payroll costs were as follows:

	2018 £	2017 £
Staff costs during the year were:		
Wages and salaries	47,283	46,204
Social security costs	<u>1,584</u>	<u>1,600</u>
	<u>48,867</u>	<u>47,804</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:

	2018 No	2017 No
Management and administration	<u>5</u>	<u>6</u>

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

New Forest Disability Information Service

Notes to the Financial Statements

Year Ended 31 March 2018

9 Taxation

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

10 Tangible fixed assets

	Short leasehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2017	3,192	22,293	25,485
At 31 March 2018	3,192	22,293	25,485
Depreciation			
At 1 April 2017	2,733	18,505	21,238
Charge for the year	213	568	781
At 31 March 2018	2,946	19,073	22,019
Net book value			
At 31 March 2018	246	3,220	3,466
At 31 March 2017	459	3,788	4,247

11 Creditors: amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	904	823
Other creditors	7,801	5,818
Deferred income	12,585	-
	21,290	6,641

12 Commitments

Other financial commitments

The charity is committed to an operating lease in respect of the hire of telephone equipment which ceases in October 2018.

The total amount of other financial commitments not provided in the financial statements was £1,465 (2017 - £3,975).

New Forest Disability Information Service

Notes to the Financial Statements

Year Ended 31 March 2018

13 Funds

	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2018 £
Unrestricted funds					
Unrestricted general funds	25,848	89,061	(84,652)	(2,000)	28,257
Unrestricted designated funds	<u>27,575</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>29,575</u>
Total funds	<u>53,423</u>	<u>89,061</u>	<u>(84,652)</u>	<u>-</u>	<u>57,832</u>
	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
Unrestricted funds					
Unrestricted general funds	18,881	88,020	(79,053)	(2,000)	25,848
Unrestricted designated funds	<u>26,902</u>	<u>-</u>	<u>(1,327)</u>	<u>2,000</u>	<u>27,575</u>
Total funds	<u>45,783</u>	<u>88,020</u>	<u>(80,380)</u>	<u>-</u>	<u>53,423</u>