

Company registration number: 05124781

Charity registration number: 1104589



New Forest Disability Information Service

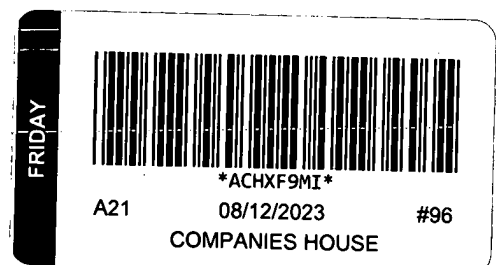
known as

New Forest Disability

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023



New Forest Disability Information Service

known as New Forest Disability

Contents

Trustees Report	1 to 6
Reference and Administrative Details	4
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10 to 11
Notes to the Financial Statements	12 to 21

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 2023.

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.

New Forest Disability Information Service

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Trustees Report

Achievements and performance

In the period following on from the pandemic, New Forest Disability staff and volunteers have worked tirelessly to help support thousands of people living with disabilities in the New Forest and surrounding areas when they have needed us most. In partnership with New Forest District Council and the NHS, our Independence Team continued to provide the Just Got Home and Independence Matter services in Lymington and Fordingbridge Hospitals and other community settings. The Benefits and Advocacy Team proceeded to welcome clients to our New Milton offices, providing advice and support on disability-related welfare benefits and entitlements, and our highly experienced volunteers have continued to support clients with general enquiries and the purchasing of independent living equipment.

Like many charitable organisations around the country, New Forest Disability has been impacted by a challenging operational environment, which included a cost-of-living crisis, high inflation, a country on the edge of recession, and greater demand for our services than ever before. Indeed, it is a testament to the strong will and sense of purpose that underpins New Forest Disability that not only has New Forest Disability survived the harsh realities of the pandemic, but it continues to go from strength to strength.

Since I have been Chair, I have had the opportunity to meet many of the team members and volunteers, and I have appreciated the level of commitment and professionalism demonstrated to achieve the purpose of New Forest Disability, for this I would like to thank everyone involved. Furthermore, New Forest Disability is about to celebrate its 25th year, and for the majority of these years, Jacki Keable has led the organisation in her capacity as Chief Executive. In April 2023, the whole charity came together to celebrate Jacki's years of leadership and say thank you for her momentous achievement - the creation of the charity as we know it today. As Jacki formally steps down, we welcome Dr Heidi Harrison as the new Chief Executive. We wish Heidi much success in her mission to take the charity forward to its next phase of development.

Throughout the pandemic and the period of ongoing interruption that followed, our strategic objectives have not deviated and our enthusiasm to deliver upon them has not waned. Our services have continued to develop, and we have added further activities to address the needs of people living with disabilities. There has been an increase in demand for all New Forest Disability services, and our staff and volunteers have continued to meet that demand with dedication and professionalism. Despite the extremely challenging economic and political environment, New Forest Disability has been fortunate to continue to receive financial assistance from a diverse range of supporters, to include New Forest District Council, National Lottery, and the Henry Smith Foundation for which we remain immensely grateful.

Moving forward, New Forest Disability will continue to develop strong operational building blocks to create the right environment, internally and externally for us to ensure our services are high quality and high impact.

New Forest Disability Information Service

known as New Forest Disability

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 (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.

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

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Trustees Report

Reference and Administrative Details

Secretaries Ms M Oliver
Dr H Harrison

Charity Registration Number 1104589

Company Registration Number 05124781

Registered Office The charity is incorporated in England and Wales.
6 Osborne Road
New Milton
Hampshire
BH25 6AD

Independent Examiner PKF Francis Clark
Towngate House
2 - 8 Parkstone Road
Poole
Dorset
BH15 2PW

Solicitors: Heppenstalls
75 High Street
Lymington
Hampshire
SO41 9YY

Bankers Barclays Bank PLC
Lymington
61 High Street
Lymington
Hampshire

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: D Wansbrough
Mrs A Corbridge
R Odbert
Mrs P Y Lacey
Mrs P A Clark
P D Latham
S J E Smith

New Forest Disability Information Service

known as New Forest Disability

Trustees Report

Other Officers:

Mrs J Keable (resigned 31 March 2023)

Ms M Oliver

Dr H Harrison (appointed 1 April 2023)

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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 proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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Trustees Report

The annual report was approved by the trustees of the charity on 4.12.23 and signed on its behalf by:



.....
R Odbert
Trustee



.....
S J E Smith
Trustee

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known as New Forest Disability

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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: 7.12.2023

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Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	2023 Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from:				
Voluntary income	3	190,249	-	190,249
Investment income	4	493	-	493
Total Income		190,742	-	190,742
Expenditure on:				
Charitable activities	5	(185,176)	-	(185,176)
Total Expenditure		(185,176)	-	(185,176)
Net income		5,566	-	5,566
Net movement in funds		5,566	-	5,566
Reconciliation of funds				
Total funds brought forward		40,246	45,114	85,360
Total funds carried forward	15	45,812	45,114	90,926
	2022 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	5	(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	15	40,246	45,114	85,360

The notes on pages 12 to 21 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 2023 (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 2022 is shown in note 15.

New Forest Disability Information Service

known as New Forest Disability

(Registration number: 05124781)

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	1,428	1,680
Current assets			
Debtors	11	3,438	3,279
Cash at bank and in hand		<u>121,003</u>	<u>126,088</u>
		124,441	129,367
Creditors: Amounts falling due within one year	12	<u>(22,943)</u>	<u>(33,687)</u>
Net current assets		<u>101,498</u>	<u>95,680</u>
Total assets less current liabilities		102,926	97,360
Provisions	13	<u>(12,000)</u>	<u>(12,000)</u>
Net assets		<u>90,926</u>	<u>85,360</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		45,114	45,114
Unrestricted income funds			
Unrestricted funds		<u>45,812</u>	<u>40,246</u>
Total funds	15	<u>90,926</u>	<u>85,360</u>

For the financial year ending 31 March 2023 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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The notes on pages 12 to 21 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 2023

The financial statements on pages 8 to 21 were approved by the trustees, and authorised for issue on ~~4.12.23~~ and signed on their behalf by:



R Odber
Trustee



S J E Smith
Trustee

The notes on pages 12 to 21 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 2023

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

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)) (issued in October 2019) - (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.

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

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2023

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 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.

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.

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2023

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 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.

Pensions and other post retirement obligations

The charity operates a defined benefit pension scheme. Typically defined benefit plans define an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation.

The liability recognised in the Balance Sheet in respect of defined benefit pension plans is the present value of the defined benefit obligation at the reporting date minus the fair value of plan assets. The defined benefit obligation is measured using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future payments by reference to market yields at the reporting date on high-quality corporate bonds that are denominated in the currency in which the benefits will be paid, and that have terms to maturity approximating to the terms of the related pension liability.

Actuarial gains and losses are charged or credited to other comprehensive income in the period in which they arise.

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income

	Unrestricted funds		
	General	Total	Total
	£	2023	2022
		£	£
Voluntary income;			
Grants receivable	133,848	133,848	93,507
Sales of donated goods	19,915	19,915	18,873
General donations	28,834	28,834	14,787
Consultancy and training	3,842	3,842	300
Commission on equipment sales	2,177	2,177	564
General fundraising	1,633	1,633	2,471
	<u>190,249</u>	<u>190,249</u>	<u>130,502</u>

4 Investment income

	Unrestricted funds	
	General	Total
	£	funds
		£
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>493</u>	<u>493</u>
Total for 2023	<u>493</u>	<u>493</u>

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Expenditure on charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Wages and salaries	105,611	105,611	93,896
Staff NIC (Employers)	5,995	5,995	4,161
Travelling	4,570	4,570	3,162
Rent, rates and utilities	21,276	21,276	21,422
Insurance	2,389	2,389	1,966
Equipment repairs and renewals	3,643	3,643	1,548
Telephone	10,112	10,112	8,175
Postage, printing and stationery	3,410	3,410	3,336
Subscriptions	5,975	5,975	631
Equipment hire	619	619	619
Sundry expenses	1,436	1,436	320
Publicity	1,836	1,836	2,619
Legal and professional fees	10,565	10,565	1,410
Depreciation	252	252	297
Health and safety	251	251	192
Staff training	859	859	355
Staff pensions - defined contribution	3,857	3,857	2,975
	<u>182,656</u>	<u>182,656</u>	<u>147,084</u>

In addition to the expenses analysed above, there are also governance costs of £2,520 (2022 : £2,430) 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 2023

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>252</u>	<u>297</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:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	105,611	93,896
Social security costs	5,995	4,161
Pension costs	<u>3,857</u>	<u>2,975</u>
	<u>115,463</u>	<u>101,032</u>

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

	2023 No	2022 No
Management and administration	<u>9</u>	<u>9</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 2023

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 2022	3,192	22,293	25,485
At 31 March 2023	3,192	22,293	25,485
Depreciation			
At 1 April 2022	3,192	20,613	23,805
Charge for the year	-	252	252
At 31 March 2023	3,192	20,865	24,057
Net book value			
At 31 March 2023	-	1,428	1,428
At 31 March 2022	-	1,680	1,680

11 Debtors

	2023 £	2022 £
Other debtors	3,438	3,279

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,669	3,393
Other creditors	3,506	11,794
Deferred income	15,768	18,500
	22,943	33,687

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2023

13 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.

14 Commitments

Other financial commitments

The total amount of other financial commitments not provided in the financial statements was £13,500 (2022 - £4,500).

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2023

15 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
Unrestricted general funds	10,595	190,742	(185,176)	(2,000)	14,161
Designated					
Unrestricted designated funds	29,651	-	-	2,000	31,651
Total unrestricted funds	40,246	190,742	(185,176)	-	45,812
Restricted funds					
Restricted funds	45,114	-	-	-	45,114
Total funds	85,360	190,742	(185,176)	-	90,926
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General					
Unrestricted general funds	28,891	130,502	(148,758)	(40)	10,595
Designated					
Unrestricted designated funds	30,407	-	(756)	-	29,651
Total unrestricted funds	59,298	130,502	(149,514)	(40)	40,246
Restricted					
Restricted funds	45,074	-	-	40	45,114
Total funds	104,372	130,502	(149,514)	-	85,360

New Forest Disability Information Service

known as New Forest Disability

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	1,428	-	1,428
Current assets	79,327	45,114	124,441
Current liabilities	(22,943)	-	(22,943)
Provisions	(12,000)	-	(12,000)
Total net assets	<u>45,812</u>	<u>45,114</u>	<u>90,926</u>