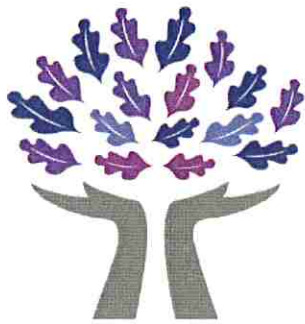


**...Supporting, Equipping and Empowering everyone  
to DO MORE and BE MORE**



# **Purple Oak Support**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022**

Formerly known as Andover and District Mencap (30<sup>th</sup> November 2021)

Reg. Charity No. 1040832

Company Registration Number 2962601 (England and Wales)

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**SECTION 1 - LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Mrs Ann Woods – Chair Mr David Atkins Mr Martyn Bullock – Vice Chair Mr Philip Woods Mr Colin Woods – Treasurer Mrs Katherine Bird
<b>Honorary President</b>	Mrs Iris Anderson
<b>Ambassadors</b>	Mrs Iris Anderson Ms Vikki Cheshire
<b>Executive Team</b>	Mrs Helen Walker – Chief Executive Officer Mrs Lisa Rogers – People Partner Mr Andrew Frost – Finance Manager Ms Ami Turner – Registered Manager Mr Lee Roberts – Adult Services Manager
<b>Charity Number</b>	1040832
<b>Company Number</b>	02962601
<b>Principal Address</b>	Wellington Centre 44 Winchester Road Andover Hampshire SP10 2EG

**Auditor**

Hysons Accountants LLP  
14 London Street  
Andover  
Hampshire  
SP10 2PA

**Bankers**

Lloyds  
High Street  
Andover  
Hampshire  
SP10 1NW

**Solicitors**

Talbot Walker  
16 Bridge Street  
Andover  
Hampshire  
SP101BJ

## **SECTION 2 - TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2022**

### **1. The Accounts, Objects, Public Benefit and Purpose**

#### **The Accounts**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019)

#### **Objects and Activities**

Purple Oak Support (POS) is established for the public benefit and for general charitable purposes according to the laws of England and Wales and in particular, but not exclusively, for the promotion of equality, diversity, independence, and health of people with learning disabilities and their families.

#### **Public Benefit Aims**

In exercising relevant powers and duties, the Board of Trustees have considered Charity Commission guidance on public benefit. This report outlines how our performance during 2021/22 has benefited the public.

#### **Our Purpose**

POS exists to make this area a place where disabled people have the same opportunities as everyone else. We provide support, information and advice to our members and their families every year. We raise awareness of the issues that matter and with your support, we will keep driving positive change across the county. Our services include:

- Care and support - Delivery of care primarily to people with Learning Disabilities that include Domiciliary, Community and Supported Living.
- Charitable activities - Delivery of a community venue that is home to a range of social, sporting, and skills-based groups to aid people to be independent.
- Housing - Housing options for people with a learning disability enabling them to live independently.
- Campaigning - Raising awareness and advocating for people with a learning disability that need support to be heard or a voice to represent them.
- Children's Respite - Provision of overnight Short Breaks and Day Care for children and young people with additional needs.

## 2. Structure, Governance and Management

POS is a company limited by guarantee governed by its Memorandum and Articles of Association and registered in England and Wales - number 2962601. It is a charity, registered in accordance with the National Assistance Act 1948 and the Charities Act 1960. Its Charity number is 1040832.

Registered office: The Wellington Centre, Winchester Road, Andover, Hampshire, SP10 2EG

### Trustees, Treasurer and Company Secretary

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs Ann Woods - Chair  
Mr David Atkins  
Mr Martyn Bullock- Vice Chair  
Mr Philip Woods  
Mr Colin Woods- Treasurer  
Mrs Katherine Bird

### Recruitment and Requirements of Trustees

Prospective trustees, with the necessary skills or qualifications needed by the organisation i.e. family/relative of an individual with learning disabilities undertake a robust recruitment process, including the completion of a recruitment pack, face to face interview and attendance at a Board meeting, where the Board takes the decision on the suitability of the candidate and votes on whether the candidate should be co-opted onto the Board and then recommended to the members for election at the AGM.

Trustees are nominated to serve for two-year periods (which is staggered to ensure continuity) by subscribed members including the role of Chair and should be submitted a minimum of one week prior to the AGM and if necessary, a ballot is held.

None of the Trustees have any beneficial interest in the company.

All the Trustees are directors of the company and guarantee to contribute £1 in the event of a winding up.

All the Trustees are subscribed members of POS.

### 3. Statement of Trustees Responsibilities

The Trustees, who are also the directors of Purple Oak Support for the purpose of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware;

- there is no relevant audit information of which the charitable company's auditor are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### 4. Aims and Achievements.

##### **2021/2022 Strategic Aims**

As we came into 2021/2022 and the second year of our Business Plan, the Board of Trustees and Leadership Team refined and agreed our strategic goals to drive change and to build a strong base from which to achieve our growth aims. Regardless of the significant challenges that Covid-19 continued to bring, these aims remained a key focus for us during 2021/22 and our growth aims were realised across all areas of the organisation based on successful tendering and the further development of our Children's Respite facility. Concurrently, we successfully rebranded during this exciting year of new developments, strongly carrying forward our charity as Purple Oak Support.

##### **Care and Support**

Over the 12 month period the organisation's planned focus was again diverted to safely and effectively getting our staff and the people that we support through another turbulent Covid-19 year whilst carefully managing our financial position and tendering for the majority of our care and support activity. Throughout this period, our whole team continued to go 'above and beyond', working flexibly to ensure that we delivered the maximum support hours possible. We continued to quickly adapt to the constantly changing landscape and managed to provide a consistent service throughout the period. During the year, we were 100% successful in all areas of care and support tendered for, resulting in our turnover for the year ahead growing substantially, with contracts being secured for up to the next ten years. High quality provision within an inclusive and responsive environment and successfully embedding our expanded services are our top priorities moving into 2022/23.

##### **New Children's Respite Service**

Rainbow Corner remained open throughout the Covid-19 period and, regardless of the Covid related restrictions, has continued to go from strength to strength, with demand for the service continuing to grow. Work completed on the extension works during 2021/22 resulting in POS being able to offer 50% more overnight stays for the financial year ahead and beyond. Costs have been carefully managed over the year and the good financial outturn and level of demand reflects the success of Rainbow Corner as we robustly move into 2022/23 and aim to become an outstanding provider.

##### **Improved Financial Performance**

Strong financial management, a good year of fundraising and the provision of a consistent service through Covid-19 all contributed to 2021/22's significantly better than budget positive financial out-turn. With the support of the Trustees, the Leadership Team have successfully navigated POS through another Covid turbulent year and have excelled in their aims to keep POS 'on-track'. The whole team now moves into 2022/23 focussed on normalising beyond the current Covid impacts, remaining financially focused and commencing the embedding of our expanded service provision.

##### **Moving Forward**

We will continue to apply proactive financial management, ensure value for money and build on our financial position as we move into an exciting year of embedding great holistic services for the people that we support and based on the foundation of the in-year award of the Hampshire County Council contracts tendered for.



## 5. Treasurers Financial Review

2021/22 continued from 2020/21 in being a very difficult year financially for many charities due to the continuing impact of the Covid 19 pandemic and issues around shortages of staff. However Purple Oak Support has managed to survive financially due to the incredibly hard work of our staff and volunteers and the support of our partners. We made a surplus of £83,235 including depreciation, £155,571 before depreciation.

This year's figures compares with the significant revenue losses which the organisation was incurring 4 and 5 years ago:

- 2017/18 - £160,000 loss including depreciation (£80,000 before depreciation)
- 2018/19 - £180,000 loss including depreciation (£107,000 before depreciation)
- 2019/20 - £6,405 surplus including depreciation (£81,722 before depreciation)
- 2020/21 - £111,028 surplus including depreciation (£182,333 before depreciation)

The original aim for 2021/22 was to break even before depreciation. We have finished significantly ahead of that and that together with our 2020/21 results has enabled us to build a firmer financial base going forward.

In addition, during this year we have been successful in winning a number of major contracts with Hampshire County Council including Adult Services support contracts and at Rainbow Corner. We also completed the extension at Rainbow Corner to provide more bedrooms for Children's Respite for which there is known demand.

The effect of the contract wins will be to increase our turnover significantly and one of our major challenges for the forthcoming year will be to embed those contracts successfully in light of continuing pressure on recruitment, which is a national issue across many sectors of the economy.

In view of our increased turnover and these significant challenges our estimate for 2022/23 will be a surplus before depreciation of £173,000.

**6. Audit**

**The Auditor**

A resolution proposing that 'Hysons Accountants LLP be reappointed as auditors of the company will be put to the members.

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees Report has been prepared in accordance with the special provisions of part 15 of the Companies Act 2006.

The Trustees Report was approved by the Board of Trustees.

Signed..... *AWoods* ..... Dated..... *28/9/22* .....  
...

**Mrs Ann Woods**  
**Chair**

## **SECTION 3 – INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF PURPLE OAK SUPPORT**

### **1. Opinion**

We have audited the accounts of Purple Oak Support (the 'Charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

- In our opinion the accounts give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **2. Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **3. Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **4. Other Information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **5. Opinions on Other Matters Prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

#### **6. Matters on Which we are Required to Report by Exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you, in our opinion;

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## 7. Responsibilities of the Trustees

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

## 8. Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the Senior Statutory Auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, Charities SORP (FRS 102) and Financial Reporting Standard 102;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise

from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed.....*C. Joyce*.....Dated.....*28/9/22*.....  
...

**Mr Christopher Joyce FCCA (Senior Statutory Auditor)  
for and on behalf of Hysons Accountants LLP**

**Chartered Accountants  
Statutory Auditor**

**SECTION 4 – THE ACCOUNTS****STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE  
ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b><u>Income and endowments from:</u></b>						
Donations and Legacies	3	98,397			98,397	6,026
Charitable activities income	4	2,278,310	131,709		2,410,019	2,262,097
Other Trading Activities	5	54,151			54,151	16,167
<b>Total Income</b>		<b>2,430,858</b>	<b>131,709</b>	<b>0</b>	<b>2,562,567</b>	<b>2,284,290</b>
<b><u>Expenditure on:</u></b>						
Raising funds	6	6,998		0	6,998	4,380
Charitable activities	7	2,410,598	61,736		2,472,334	2,168,882
<b>Total Resources Expended</b>		<b>2,417,596</b>	<b>61,736</b>	<b>0</b>	<b>2,479,332</b>	<b>2,173,262</b>
<b>Net Movement in Funds</b>		<b>13,262</b>	<b>69,973</b>	<b>0</b>	<b>83,235</b>	<b>111,028</b>
Fund Balances 1 April 2021		713,473	1,756,397	6,161	2,476,031	2,365,003
<b>Fund Balance 31 March 2022</b>		<b>726,735</b>	<b>1,826,370</b>	<b>6,161</b>	<b>2,559,266</b>	<b>2,476,031</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006



**BALANCE SHEET AS AT 31 MARCH 2022**

	Notes	£	2022 £	2021 £
<b>Fixed Assets</b>				
Tangible Assets	10		2,592,080	2,623,636
<b>Current assets</b>				
Debtors	11	268,442		294,708
Cash at bank and in hand		<u>222,646</u>		<u>207,002</u>
		491,088		501,710
<b>Creditors: Amounts falling due within one year</b>				
Net Current Liabilities	12	<u>(235,534)</u>	<u>(349,186)</u>	152,524
			255,554	<u>152,524</u>
<b>Total Assets less Current Liabilities</b>			<u>2,847,634</u>	<u>2,776,160</u>
<b>Creditors: amounts falling due after more than one year</b>				
Net Assets	13		<u>(288,368)</u>	<u>(300,129)</u>
			<u>2,559,266</u>	<u>2,476,031</u>
<b>Income Funds</b>				
Restricted Funds	20		6,161	6,161
Designated Funds	21	1,826,370		1,756,397
General unrestricted funds		<u>726,735</u>		<u>713,473</u>
			<u>2,553,105</u>	<u>2,469,870</u>
			<u>2,559,266</u>	<u>2,476,031</u>

The accounts were approved by the Trustees on

28 September 2022



Mrs Ann Woods - Chair  
Trustee

Company Registration No. 0296260

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Notes	£	2022 £	£	2021 £
<b>Cash Flows from operating activities</b>					
Cash absorbed by operations	15		67,654		206,555
<b>Investing activities</b>					
Purchase of tangible fixed assets		(40,780)		(1,014)	
Proceeds on disposal of tangible fixed assets		0		0	
<b>Net cash generated from investing activities</b>			<b>(40,780)</b>		<b>(1,014)</b>
<b>Financing activities</b>					
Repayment of bank loans		(11,230)		(10,600)	
<b>Net cash used in financing activities</b>			<b>(11,230)</b>		<b>(10,600)</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>			<b>15,644</b>		<b>194,941</b>
Cash and cash equivalents at the beginning of the year			207,002		12,061
<b>Cash and cash equivalents at the end of year</b>			<b>222,646</b>		<b>207,002</b>
<b>Relating to:</b>					
Bank balances and short term deposits			222,646		207,002
Bank Balance / (overdraft)			0		0

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

### **1. Accounting Policies**

#### **Charity Information**

Purple Oak Support is a company limited by guarantee governed by its Memorandum and Articles of Association and registered in England and Wales - number 2962601. It is a charity registered in accordance with the National Assistance Act 1948 and the Charities Act 1960. Its Charity number is 1040832.

#### **1.1 Accounting Convention**

The accounts have been prepared in accordance with the Charity's governing document, the Companies Act 2006, 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)' and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Charity is a Public Benefit Entity as defined by FRS 102.

- The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.
- The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### **1.2 Going Concern**

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **1.3 Incoming Resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income resources from charitable activities are measured at the fair value of the consideration received or receivable and represent amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### 1.4 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of fundraising.
- 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 include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and the costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned between activities in line with their respective direct staff costs.

#### 1.5 Tangible Fixed Assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. The costs of minor additions or those costing below £150 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land and buildings (including programme related Fixtures, fittings, and equipment	2% Straight line 20% Straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

#### 1.6 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities.

### 1.7 Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 1.8 Retirement Benefits

The charity operates a defined contributions pension scheme, the assets of the scheme being held separately from the assets of the company. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

### 1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight-line basis over the term of the relevant lease.

### 1.10 Fund Accounting

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

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

## 2. Critical Accounting Estimates and Judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 3. Donations and Legacies

	2022	2021
	£	£
Donations and Gifts	98,397	6,026

**4 Charitable activity income**

	Adult and childrens services	Client properties	Activities and clubs	Total 2022	Total 2021
	£	£	£	£	£
Sales within charitable activities	<u>2,134,456</u>	<u>143,854</u>	<u>131,709</u>	<u>2,410,019</u>	<u>2,262,097</u>
Analysis by fund					
Unrestricted funds	2,134,456	143,854		2,278,310	
Designated funds			131,709	131,709	
	<u>2,134,456</u>	<u>143,854</u>	<u>131,709</u>	<u>2,410,019</u>	
<b>For the year ended 31 March 2021</b>					
Unrestricted funds	2,111,578	143,488			2,255,066
Designated funds			7,031		7,031
	<u>2,111,578</u>	<u>143,488</u>	<u>7,031</u>		<u>2,262,097</u>

**5 Other trading activities**

	Unrestricted funds 2022	Unrestricted funds 2021
	£	£
Net gain on disposal of tangible fixed assets	0	0
Other income	0	0
Wellington Centre hire	54,151	16,167
	<u>54,151</u>	<u>16,167</u>

**3 Donations and legacies**

	2022	2021
	£	£
Donations and Gifts	98,397	6,026

**6 Raising Funds**

	2022	2021
	£	£
<u>Fundraising and Publicity</u>		
Staging fundraising events	6,998	4,380
	<u>6,998</u>	<u>4,380</u>

7 Charitable activities

	Adult and childrens services	Client Properties	Activities and clubs	Wellington centre direct costs	Wellington centre support costs	Total 2022	Total 2021
	£	£	£	£	£	£	£
Staff Costs	1,770,040	17,587	3,658	42,318	221,501	2,055,104	1,816,622
Depreciation and impairment				72,336		72,336	71,305
Other Costs	72,296	83,965	3,408	45,229		204,898	171,142
	<u>1,842,336</u>	<u>101,552</u>	<u>7,066</u>	<u>159,883</u>	<u>221,501</u>	<u>2,332,338</u>	<u>2,059,068</u>
Share of support costs (see note 8)					135,436	135,436	105,134
Share of Governance costs (see note 8)					4,560	4,560	4,680
	<u>1,842,336</u>	<u>101,552</u>	<u>7,066</u>	<u>159,883</u>	<u>361,497</u>	<u>2,472,334</u>	<u>2,168,882</u>
<b>Analysis by fund</b>							
Unrestricted funds	1,842,336	101,552		105,213	361,497	2,410,598	
Designated funds			7,066	54,670		61,736	
	<u>1,842,336</u>	<u>101,552</u>	<u>7,066</u>	<u>159,883</u>	<u>361,497</u>	<u>2,472,334</u>	
<b>For the year ended 31 March 2021</b>							
Unrestricted funds	1,590,604	105,632		82,280	336,450		2,114,966
Designated funds			273	53,643			53,916
	<u>1,590,604</u>	<u>105,632</u>	<u>273</u>	<u>135,923</u>	<u>336,450</u>		<u>2,168,882</u>

**8 Support costs**

	Support costs £	Governance costs £	2022 £	2021 £
Aministration expenses	14,621		14,621	15,166
Legal and professional fees	2,184		2,184	4,998
External Services (IT, H&S and HR)	32,428		32,428	33,309
Bank Charges	1,667		1,667	3,420
Bank Interest	16,344		16,344	16,966
Insurance	16,885		16,885	14,235
Regulatory fees	83		83	70
Other Costs	51,224		51,224	16,970
Audit fees		4,560	4,560	4,680
	<u>135,436</u>	<u>4,560</u>	<u>139,996</u>	<u>109,814</u>

**9 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and applied for charitable purposes.



## 10 Tangible Fixed Assets

	Freehold Land and Buildings (including programme related investments)	Fixtures, fittings and equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2021	3,304,088	210,105	3,514,193
Additions	25,098	15,682	40,780
Disposals	0	0	0
At 31 March 2022	<u>3,329,186</u>	<u>225,787</u>	<u>3,554,973</u>
<b>Depreciation and impairment</b>			
At 1 April 2021	696,971	193,586	890,557
Depreciation in the year	66,158	6,178	72,336
Disposals	0	0	0
At 31 March 2022	<u>763,129</u>	<u>199,764</u>	<u>962,893</u>
<b>Carrying Amount</b>			
At 31 March 2022	<u>2,566,057</u>	<u>26,023</u>	<u>2,592,080</u>
At 31 March 2021	<u>2,607,117</u>	<u>16,519</u>	<u>2,623,636</u>

## 11 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade Debtors	142,028	258,650
Other Debtors	0	0
Prepayments and accrued income	<u>126,414</u>	<u>36,058</u>
	<u>268,442</u>	<u>294,708</u>

**12 Creditors amounts falling due within one year**

		<b>2022</b>	<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Bank Loans and overdrafts	<b>14</b>	11,761	11,230
Other taxation and social security		28,698	56,664
Trade creditors		24,588	8,094
Other creditors		120,464	114,087
Accruals and deferred income		50,023	159,111
		<u>235,534</u>	<u>349,186</u>

**13 Creditors amounts falling due after more than one year**

		<b>2022</b>	<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Bank Loans	<b>14</b>	<u>288,368</u>	<u>300,129</u>

**14 Loans and overdrafts**

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Bank overdrafts		0	0
Bank Loans		<u>300,129</u>	<u>311,359</u>
		<u>300,129</u>	<u>311,359</u>
Payable within one year		11,761	11,230
Payable after one year		<u>288,368</u>	<u>300,129</u>
Due after 5 years		<u>234,107</u>	<u>248,763</u>

The long term loans are secured over by fixed charges over the assets of the company  
 The loan drawn down in July 2013 has a fixed interest rate of 4.73% and is repayable by monthly instalments until July 2038

**15 Cash generated from operations**

		<b>2022</b>	<b>2021</b>
		£	£
Surplus/(deficit) for the year	P&L	83,235	111,028
Adjustments for:			
Gain on disposal of tangible fixed assets	11		
Depreciation and impairment of tangible fixed assets		72,336	71,305
Movements in working capital:			
Decrease/ (increase) in debtors		26,266	(33,014)
(Decrease) / increase in creditors		(114,183)	57,236
<b>Cash absorbed by operations</b>		<u>67,654</u>	<u>206,555</u>

**16 Employees****Number of employees**

	<b>2022</b>	<b>2021</b>
	Number	Number
Management and administration	20	15
Contracted services	84	79
Client properties	2	1
Activities and clubs	1	7
	<u>107</u>	<u>102</u>

**Employment Costs**

	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	1,753,733	1,599,613
Social security costs	119,148	106,797
Other pension costs	54,118	48,268
	<u>1,926,999</u>	<u>1,754,678</u>

There were no employees whose annual remuneration was £60,000 or more

## 17. Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, also no travelling expenses were claimed.

## 18. Related Party Transactions

Transactions with related parties

During the year, the charity entered into the following transactions with related parties:

During the year Purple Oak Support invoiced service users who were children of the charity's trustees a total of £79,761 (2021: £62,184) for care services, of which £1,731 (2021: £78) was outstanding at the balance sheet date.

## 19. Retirement Benefit Schemes

### Defined Contributions Schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £54,118 (2021: £48,268).

## 20. Restricted Funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	
Trustees small grants	5,061	0	0	5,061
Garden furniture fund	1,100	0	0	1,100
	<u>6,161</u>	<u>0</u>	<u>0</u>	<u>6,161</u>

Trustees Small Grants Fund -  
Fund to help members and their families requiring emergency funding.

Garden Furniture Fund -  
Funds raised to provide furniture in the outdoor area at The Wellington Centre.

## 21. Designated Funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Club funds	16,180	3,842		20,022
Property fund	1,728,360		(39,170)	1,689,190
Capital fund	11,857	127,867	(22,566)	117,158
	<u>1,756,397</u>	<u>131,709</u>	<u>(61,736)</u>	<u>1,826,370</u>

### Club Funds-

Funds held by the specific clubs run by Andover and District Mencap.

### Property Fund-

This represents the net book value of the Wellington Centre land and buildings after the deduction of the bank loan.

### Capital Fund-

This represents the depreciated value of fixtures, fittings, and equipment at the year end.

## 22. Analysis of net assets between funds

### 22 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2022 are represented by:				
Tangible assets	576,738	2,015,342		2,592,080
Current assets / (liabilities)	149,997	99,396	6,161	255,554
Long term liabilities		(288,368)		(288,368)
	726,735	1,826,370	6,161	2,559,266