

HASWELL AND DISTRICT MENCAP

England & Wales · Charity number 1113417

Details

Other names	HASWELL AND DISTRICT SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS
Status	Registered
Legal form	Charitable company
Company number	05484495
Registered	2006-03-23
Register	View on the Charity Commission register

Contact

Address	The Lisa Dixon Centre Burt Close Haswell County Durham DH6 2DA
Phone	01915260987
Email	enquiries@haswellmencap.co.uk
Website	www.thelisdixoncentre.com

Activities

Objects: A. THE RELIEF OF PEOPLE WITH LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT;B. TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE IN THE WIDER COMMUNITY AND THOSE WHO NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITION OF LIFE.

Activities: Haswell & District Mencap operate from a purpose built building in the heart of the community. Our main target group are people with a learning disability, their carers and the wider community. Our services and activities include daycare, sport and social groups, carer support, advocacy, a catering and a furniture social enterprise. We are also a Gateway Beacon Club and have Gateway Active Status.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE. COUNTY DURHAM AND BEYOND
- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£231,062	£333,649	-	-
2024-03-31	£563,911	£386,669	£709,992	10
2023-03-31	£321,142	£344,823	-	-
2022-03-31	£208,183	£289,105	-	-
2021-03-31	£442,503	£267,513	-	-

Trustees

Name	Role	Appointed
Cheryl Overton		2021-07-06
David Jackson		2018-06-13
Karen Buck		2023-03-10
Sophie Brown		2018-06-13
William Robert McCafferty		2020-07-10

HASWELL AND DISTRICT MENCAP

England & Wales - Charity number 1113417

Accounts



COMPANY REGISTRATION NUMBER 05484495

REGISTERED CHARITY NUMBER 1113417

**HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2025

BELL TINDLE WILLIAMSON LLP

Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
YEAR ENDED 31ST MARCH 2025

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HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2025 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Foreword from the Chief Executive - Hayley Jean Hood

As you will read in this report, we have been successful in many of our priority areas that we set in April 2024. We are pleased with our financial resilience in 2024 - especially as we are to be tested this coming year with National Insurance rises and increasing overheads. We have had to make some tough decisions throughout the year to balance what resources we have available to ensure we continue to meet the needs of the people we serve.

Many charities are facing turbulent times, especially those delivering adult social care, which continue to be grossly undervalued despite their hugely positive impact on people's lives. As we look to the years ahead we need to be in a good shape to weather the storms of charitable funding.

This last year has been a real journey both exciting and challenging. We began 2024/25 with a strong plan but like many other charities we were hit hard with economic challenges - on a much greater scale than we could have anticipated. Over 120 people with a learning disability and their families continue to rely on us for support and we consistently strive to make improvements to our service delivery.

I would personally like to thank the board of trustees who have given great support and vision over the last year. There have been many occasions this year when we have hit major bumps in the road and on a personal level I would like to say "Thank You" as this support has been invaluable, at a time when I needed it most.

Finally, I would like to express my deepest gratitude to all of my colleagues for their hard work and dedication throughout 2024/25. Your commitment, loyalty and resilience continues to be the cornerstone of our success. I am confident that together we will continue to make a significant difference in the lives of people with a learning disability.

Introduction to the Charity

People with a learning disability find it harder than others to learn, understand and communicate. However, like all of us they are individuals who want different things from life and need different levels of support to achieve these goals. Haswell and District Mencap works to ensure that people with a learning disability and their carers have access to relevant support and services to help them to get what they want out of life.

Haswell and District Mencap is a local, independent charity, with two subsidiary social enterprises that supports children and adults with a learning disability, their carers and the wider community. At Haswell and District Mencap we have a holistic approach to support and aim to be a resource for the whole family, long term.

Haswell & District Mencap's services are wide reaching and reflective of learning disabilities needs throughout the North East of England. At present they include; Arts & Crafts, Sporting Clubs, accredited and non-accredited learning opportunities, work based daycare services, personalised daycare services, health & wellbeing services, an employment support club, advocacy, campaigning and carer support.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

Our Purposes and Activities

Vision

Haswell and District Mencap shares the Royal Mencap vision of an organisation where everyone with a learning disability has an equal right to choice, opportunity and respect, with adequate support for individual needs.

Our Mission

Haswell and District Mencap is a charity aimed at providing services, activities and support to people with a learning disability, their carers and the wider community.

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association are to:

- Offer relief for people with learning disabilities with the provision of help and support for them and for their families, dependants and carers.
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people in the wider community.

Our strategic aim is to achieve all this through a combination of:

- Campaigning for better services and opportunities for people with a learning disability.
- Providing specialist services and support.
- Funding services, activities and support services for people with a learning disability and their carers.
- Integrated involvement in wider community activities.

How Our Activities Deliver Public Benefit

Haswell and District Mencap have a legal obligation to demonstrate public benefit arising from the Charities Act 2006. We have referred to the Charity Commissions Guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

In particular the trustees consider how planned activities will contribute to the aim and objectives they have set. The outworking of our aims and who we try to help are described in our mission statement above.

All our charitable activities focus on enabling people with a learning disability to live full and rewarding lives and are undertaken to further our charitable purposes for the public benefit. Our aims fully reflect the purposes the charity was set up to further.

Haswell and District Mencap are fully consistent with this concept of public benefit, most notably the following charitable purpose listed in the 2006 Charities Act:

The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

2024/25 Strategic Objectives and Reflection on Successes

2024/25 was a year of looking at organisational sustainability. Our main focus this year was to streamline our operations and costs whilst ensuring we continue to meet the needs of the people we serve.

It is our hope that through this document we can demonstrate the importance of our work and the difference that this makes to the lives of people with a learning disability, their carers and the wider community.

In 2024/25 our strategic plan included the following targets and objectives:

	Priority area	How we will achieve this	Evidence	Date achieved
1	Reducing stigma and discrimination	Continue working in partnership with The Bread and Butter Thing. Expand on the Warm Hub offer to provide food, drinks and free Wi-Fi. Grow and develop our social media presence to promote our work.	Partnership created, funding secured and 80 families receiving food on a weekly basis. Funding secured and an active project with free breakfasts, hot drinks and Wi-Fi. Our social media following has increased throughout the year and we now have two Instagram pages with a growing following.	Ongoing. April 24. Ongoing.
2	Social Care	Review or core offer with a Service User led approach Further develop partnerships with local colleges to be a placement provider. Source funding to further enhance our offer.	Service Users held a consultation day to develop the yearly plan of activities and events. Contract with East Durham College to provide 2 placements per day for Level 3 Health and Social Care students. Contract with Sunderland College to provide 1 Level 3 placement per week . Funding secured	Ongoing. Completed. Ongoing.
3	Supporting Friendships and Relationships	Create a regular timetable of activities, services and events to give people the opportunity to meet and reduce social isolation. Develop a musical memories project for older people.	Offer created, promoted and delivering. Funding secured, project promoted and ran over 12 months.	Ongoing. Completed.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

2024/25 Strategic Objectives and Reflection on Successes *(continued)*

	Priority area	How we will achieve this	Evidence	Date achieved
4	Employment and Benefits	Review staffing needs and source funding to meet the needs identified.	Staffing reviewed and funding secured to cover both salaries and sessional work.	Completed.
5	Improving Health	Design and deliver a comprehensive Health and Wellbeing programme to our trainees and to the wider community to reduce social isolation.	Opportunities have been sourced for our trainees including singing lessons, sit to be fit, gentle dance and the magic table.	Ongoing.
6	Early Interventions	Work with external providers to ensure the continuation of food support during school holidays.	In collaboration with DCC Fun and Food Team we provided free activities and free meals to vulnerable families.	Ongoing.
7	Organisational Development	Further develop outdoor spaces. Source core funding to support increased overheads.	Sourced partnerships with local companies to support development by providing CPD days. Funding secured.	Completed. Completed.

Achievements and Performance

Haswell and District Mencap is a very well known charity; the majority of our income comes from contracts, fundraising, donations from our social enterprises and community support in our shops and kitchen. The money enables us to directly support people with a learning disability, their carers and the wider community.

Our work is across three broad areas:

- Providing services that support people.
- Supporting people within the Mencap community and beyond.
- Fighting for change and understanding.

All of our work links to our strategic plan. People with a learning disability are at the heart of all we do. We provide the support they need to be involved as full members of their community, taking their place in society. The environment in which we are working is changing all the time. Because of this, we must expect to change too, adapting to meet or exceed the expectations of our stakeholders.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

Achievements and Performance (continued)

Our services in education, employment, leisure and advocacy are about providing the support that people with a learning disability, their carers and the wider community need. We are committed to:

- Supporting people to learn and develop.
- Supporting people to work or take part in activities that suit them.
- Supporting people to speak up for themselves and their needs and wishes.

Statistics

During 2024/25, our beneficiaries included:



134 children and adults with a learning disability.



69 parent carers.



An average of 246 people supported per week.



44 volunteers.

Financial Review

Making the most of our resources in 2024/25

Haswell and District Mencap manages its financial affairs through a planning process that aligns operational plans to available resources. This process enables us to manage the competing demands of our priorities within the financial constraints and uncertainties we inevitably face. Not only do we need to match incoming resources with expenditure, but also manage the long term need for cash to pay for our assets.

We are a large organisation and are sometimes viewed as having large resources. In reality, we face the same issues as any charity does in making sure that we can fund our work adequately. Each scheme, group, project, contract or service faces the same funding challenge to make ends meet.

Much of our income is generated through contracts to provide services and we are experiencing strong competition from other providers, often in the private sector. This means we have to be very efficient and effective in order to maintain our unique high quality, which is fundamental to our purpose.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

Financial Review *(continued)*

Financial Performance in 2024/25

We have worked hard this year to secure funding from a number of income streams. We are extremely lucky to have a wide range of funders which include corporate supporters, grant giving bodies and individual supporters to whom we are very grateful for their kindness and generosity. We also undertake a significant amount of contract work for our services which has resulted in a certain level of guaranteed funding.

This has been a tough year for fundraising with many funding opportunities no longer available. We are extremely grateful to our grant funders for their support:

During the year we received the following grants:

- Durham County Council - Summer Fun and Food
- Durham County Council - February Fun and Food
- Durham County Council - Members Small Grants
- Hadrian Trust

In total donations and grants to the value of £13,707 were secured over the 12 month period.

Fundraising income amounted to £22,993 in the period.

A large proportion of our funds are restricted in use e.g. they are grants received for a specific purpose. The figure of restricted funds at the end of the year was £443,583. The figure of fixed assets (including property, vehicles, fixtures and fittings) was £399,612. The figure of unrestricted funds available was £163,822. Taking into account debtors of £253,037 and creditors of £45,244.

The total value of society assets and money in the bank is £607,405.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

Reserves Policy and Going Concern

The Charity regularly assesses and reviews its reserves policy in line with financial performance, risk and the external environment. The charity's reserves policy is to aim for sufficient levels of reserves to enable operating activities to be maintained for a minimum of 6 months, taking account of potential risks and contingencies that may arise from time to time.

In the first instance, the charity would like to have at least three months worth of operating costs held as a liquid reserve. The Board is working towards meeting this target.

To help towards planning, for the short term target of 3 months worth of liquid reserves, the trustees have identified that £90,000 would be needed to meet the operational needs of the charity should an unforeseen event take place and income streams cease. The trustees have created a designated reserve to recognise these costs.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

Plans for Future Periods

	Priority area	How we will achieve this
1	Reducing stigma and discrimination	Work in partnership with the charity: Bread and Butter Thing to provide 80 families with a weekly shop for £8.50. Further develop the Warm Hub to provide the community with a warm space with internet access. Work with external partners on local and national campaigns. Share positive stories and case studies on social media platforms.
2	Social Care	Review the core offer with a service user led approach. Work closely with local colleges to recruit student placements. Source funding to enhance our offer.
3	Supporting Friendships and Relationships	Develop a regular timetable of activities, services and events to give people the opportunity to meet and reduce social isolation.
4	Employment	Seek funding opportunities to support staff salaries. Streamline office services by exploring HR packages.
5	Improving Health	Create a regular timetable of Health and Wellbeing opportunities. Explore Health Promotion opportunities with commission.
6	Early Interventions	Further develop young family support with initiatives such as the school uniform recycling scheme. Explore potential partnerships for early intervention initiatives.
7	Organisational Development	Further develop outdoor areas. Source core cost funding to support increased overhead costs.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

Reference and Administrative Details

<i>Charity Registration Number:</i>	1113417
<i>Company Registration Number:</i>	05484495 (England and Wales)
<i>Registered Office:</i>	Lisa Dixon Centre Burt Close Haswell County Durham DH6 2DA
<i>Independent Examiner</i>	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP Chartered Accountants The Old Post Office 63 Saville Street North Shields NE30 1AY
<i>Bankers:</i>	HSBC Bank plc Peterlee County Durham SR8 1AT
<i>External Advisors:</i>	Peninsula Business Services

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees. The trustees who served during the year and since the year end are as follows:

Key Management Personnel Haswell and District Mencap: Trustees' and Directors

<i>Elected Trustees:</i>	Ms Sophie Brown (Chair)	
	David Jackson	
	Ms Elizabeth Willis	(Resigned 22nd December 2024)
	William Robert McCafferty	
	Ms Cheryl Overton	
	Mrs Karen Buck	

Key Management Personnel Haswell and District Mencap: Management

<i>Secretary:</i>	Mrs Jean Dixon MBE
<i>Chief Executive:</i>	Mrs Hayley Jean Hood

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

Structure, Governance and Management

Governing Document

Haswell and District Mencap is a charitable company limited by guarantee, incorporated on 20th June 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association amended by special resolution on 12th December 2006.

The present directors, and any past directors who served during the year, are stated above, together with the names of the senior executive staff and external advisers of Haswell and District Mencap.

Appointment of Trustees

The board of trustees consists of a maximum of 12 members. Trustees are actively sought and will be voted onto the board of trustees at the Annual General Meeting. Individuals living or working within the Haswell and District Mencap area of benefit may apply to become a trustee of the charity.

All of the trustees give their time voluntarily. Each member of the board of trustees agrees to contribute £1.00 in the event of the charity winding up.

Register of Members

Haswell and District Mencap is a membership organisation. Membership is open to people with a learning disability, their parents and carers and the wider community in the capacity of a loyalty member.

The company shall maintain a Register of Members in which the name and address of every member, the dates on which they became a member and when they ceased to be a member shall be recorded. Every member shall complete a subscription form to become a member. A member shall notify the Secretary in writing within seven days of a change to his or her name or address.

Cessation of Membership

The rights and privileges of a member shall not be transferable nor transmissible, and all such rights and privileges

A member shall cease to be a member if she or he:

- resigns in writing; or
- fails to pay the annual subscription within three months after the date it became due; or
- is expelled by the directors for conduct prejudicial to the charity, provided that any member whose expulsion is proposed shall have the right to make representation to the meeting at which the decision is to be made.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

Structure, Governance and Management *(continued)*

Trustee Induction and Training

All trustees are familiar with the practical work of the charity and have, also, been encouraged to consult the various Charity Commission publications signposted through the Commission's guide "The Essential Trustee" and the information sheets provided on the Commission's website.

In the forthcoming year, the trustees will seek to ensure appropriate training is provided for them and that proposals are brought forward to enhance the potential pool of the trustees. Training of trustees will be led by the Chairperson and will cover:

- The obligations of trustees.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- Resourcing and the current financial position as set out in the latest published financial statements.
- Future plans and objectives.

Governance

Haswell and District Mencap is committed to maintaining the highest standards of governance and has determined that the organisation should meet the principles outlined in the Charity Commissions new Code of Governance.

Organisational Purpose

We have a clear, sustainable strategy and business plan consistent with the charity's purpose and a framework to evaluate and monitor our impact. We are developing our approach to collaboration and to working with our stakeholders to increase our impact.

Leadership

Ultimate responsibility for governance of the charity is entrusted to the board of trustees, which consists of up to 12 trustees. Whilst suitably challenging and diverse views are welcome, collaborative responsibility is taken. Best practice is followed in terms of the management of the Chief Executive and there are clear distinctions between the role of trustees and the executive team. The board holds a range of reserved matters and delegates certain authority to the executive team in order to run the organisation efficiently.

Integrity

The board is very conscious of the need to safeguard Haswell and District Mencap's reputation and operates to the highest ethical standards, with trustees signing up to a code of conduct and regularly declaring conflicts of interest.

Policies

There have been several changes in policy and as a result of such, Peninsula Business Services have supported us once again to assist with Human Resource & Health & Safety Management.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

Structure, Governance and Management *(continued)*

Related Parties

In far as it is complementary to the charity's objects, the charity is guided by local policy and partnerships. Related party transactions involving trustees, during the financial year, are detailed in notes 10 and 20 of the financial statements.

Pay Policy for Senior Staff

The board of directors, who are the charity's trustees, give all of their time freely and no director received remuneration in the year. The pay of senior staff is reviewed annually. Senior staff salaries are considered in line with the organisation's size, the complexity of the roles and the responsibilities that the staff carry.

Employees

Haswell and District Mencap aims to be an organisation where employees enjoy a sense of fulfilment and where they feel supported and developed. Employees are kept fully informed about Haswell and District Mencap's strategy and objectives, as well as day-to-day news and events. Regular information about the organisation is available through meetings and briefings. All employees are encouraged to give their suggestions and views on performance and strategy.

Haswell and District Mencap supports equal opportunities, holding the positive about disabled people symbol. A policy of recruitment and selection on the basis of aptitude and ability without discrimination is followed. Haswell and District Mencap pursues both the employment of disabled people and the continued employment and retraining of employees who become disabled while employed by the organisation.

Haswell and District Mencap is committed to the training, career development and promotion of all employees. An individual's career development is assessed with an annual appraisal and 1-2-1's. Training programmes are provided to meet any on-going needs, with the aim of developing employees for both their current and their future roles.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks. Strong internal controls have now been developed to deal with such risks.

As part of the risk management process, the trustees have implemented a risk management strategy which comprises:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any of these risks materialise.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees (who are also the directors of Haswell and District Mencap for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements 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.

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

Statement of disclosure to our independent examiners

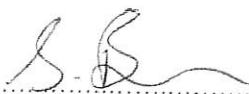
In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

E. J. Hartshorne-Ferguson BA FCA of Bell Tindle Williamson LLP will continue in office as independent examiner for the ensuing year.

This report was approved by the trustees on 30th January 2026 and is signed on their behalf by:



.....
MS S. BROWN
Trustee

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

I report on the financial statements of the charity for the year ended 31st March 2025, which are set out on pages 14 to 28.

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 financial statements. The Charity's 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 Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements 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:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.
 - (c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.
 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Bell Tindle Williamson LLP
 Chartered Accountants
 The Old Post Office
 63 Saville Street, North Shields
 Tyne & Wear, NE30 1AY


 E. J. Hartshorne-Ferguson BA FCA
 Independent Examiner
 CHARTERED ACCOUNTANTS AND
 REGISTERED AUDITORS
 30th January 2026

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2025

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
INCOME					
Donations and Legacies	3	6,176	7,531	13,707	339,238
Income from Charitable Activities	4	179,174	-	179,174	173,656
Activities for Generating Funds	5	38,181	-	38,181	51,017
TOTAL INCOMING RESOURCES		<u>223,531</u>	<u>7,531</u>	<u>231,062</u>	<u>563,911</u>
EXPENDITURE					
Cost of Raising Funds	6	(8,264)	(400)	(8,664)	(6,533)
Expenditure on Charitable Activities	7	(223,362)	(101,623)	(324,985)	(380,136)
TOTAL EXPENDITURE		<u>(231,626)</u>	<u>(102,023)</u>	<u>(333,649)</u>	<u>(386,669)</u>
NET EXPENDITURE AND NET MOVEMENT IN FUNDS FOR THE YEAR		(8,095)	(94,492)	(102,587)	177,242
RECONCILIATION OF FUNDS					
Total Funds Brought Forward		171,917	538,075	709,992	532,750
TOTAL FUNDS AT 31ST MARCH 2025	16	<u><u>163,822</u></u>	<u><u>443,583</u></u>	<u><u>607,405</u></u>	<u><u>709,992</u></u>

The Statement of Financial Activities includes all gain and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The notes on pages 16 to 28 form part of these financial statements

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2025

	<u>Note</u>	<u>2025</u>		<u>2024</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS	12		399,612		420,468
CURRENT ASSETS					
Stocks	13	1,305		1,555	
Debtors	14	241,876		302,162	
Cash at Bank and in Hand		9,856		20,500	
		<u>253,037</u>		<u>324,217</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	15	<u>(45,244)</u>		<u>(34,693)</u>	
NET CURRENT ASSETS			<u>207,793</u>		<u>289,524</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			607,405		709,992
NET ASSETS			<u><u>607,405</u></u>		<u><u>709,992</u></u>
FUNDS					
Unrestricted Funds	16				
General Funds		73,822		81,917	
Designated Funds		<u>90,000</u>		<u>90,000</u>	
			163,822		171,917
Restricted Funds	16		443,583		538,075
			<u>607,405</u>		<u>709,992</u>

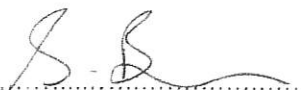
These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st March 2025 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 30th January 2026 and are signed on behalf of the board by:



MS S. BROWN

Trustee

Company Registration Number: 05484495

The notes on pages 16 to 28 form part of these financial statements

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, and in accordance with the 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.

Haswell and District Mencap 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 note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) 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 income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Monies raised from activities for generating funds are included when received.
- Incoming resources from charitable activities are accounted for when earned.
- Investment income is included when receivable.

HASWELL AND DISTRICT MENCAP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. **ACCOUNTING POLICIES** *(continued)*

e) **Fund Accounting**

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds received for a particular purpose.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

f) **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Support Costs**

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) **Tangible Fixed Assets**

All fixed assets are initially recorded at cost.

i) **Tangible Fixed Assets and Restricted Funds**

Haswell and District Mencap may receive grants that can only be used for expenditure on fixed assets. The directors consider that the following policies are required to satisfy their obligations under Company and Charitable Law:-

- Expenditure on the fixed asset is capitalised. The fixed asset being depreciated over its useful economic life in accordance with the company's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund.

HASWELL AND DISTRICT MENCAP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. **ACCOUNTING POLICIES** *(continued)*

j) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Building and Installation	2% straight line
Playground Equipment	10 years straight line
Fixtures and Fittings	25% reducing balance
Motor Vehicles	25% reducing balance
Toys	25% reducing balance

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Stocks

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

m) Cash at Bank and in Hand

Cash at bank and in hand comprises petty cash and funds held in the charity bank current account and deposit account.

n) Creditors and Provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

p) Finance Lease Agreements

Where the charitable company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

HASWELL AND DISTRICT MENCAP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

1. **ACCOUNTING POLICIES** *(continued)*

q) **Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

r) **Defined Contribution Plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

2. **LEGAL STATUS**

The company is limited by guarantee and has no share capital. In the event of a winding up every trustee undertakes to contribute such amount as may be required for the payment of liabilities not exceeding a total of £1 each.

3. **DONATIONS AND LEGACIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
			<u>£</u>	<u>£</u>
Grants				
Durham County Council - Fun and Food		-	-	7,470
Durham County Council - Easter Eggstravaganza	-	-	-	1,163
Durham County Council - Diabetes Support	-	-	-	1,900
County Durham Community Foundation - Warm Spaces	-	-	-	2,000
County Durham Community Foundation - Welcome Spaces	-	-	-	3,000
Durham County Council - Fun and Food	-	-	-	1,633
Durham County Council - Fun and Food	-	-	-	1,510
B & Q Foundation	-	-	-	5,000
Mencap - Together Fund	-	-	-	10,002
Mark Benevolent Fund	-	-	-	26,215
The Baily Thomas Charitable Fund	-	-	-	20,000
<i>Carried Forward</i>	-	-	-	79,893

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

3. **DONATIONS AND LEGACIES** *(continued)*

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Brought Forward</i>	-	-	-	79,893
National Lottery - Raising Aspirations and Following Dreams	-	-	-	249,997
Durham County Council - Summer Fun and Food	-	5,500	5,500	-
Durham County Council - February Fun and Food	-	1,031	1,031	-
Durham County Council - Members Small Grants	500	-	500	-
Hadrian Trust	-	1,000	1,000	-
Donations	5,676	-	5,676	9,348
	<u>6,176</u>	<u>7,531</u>	<u>13,707</u>	<u>339,238</u>

4. **INCOME FROM CHARITABLE ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Day Care	175,134	-	175,134	171,624
Members Fees	1,581	-	1,581	1,252
Trips and Outings	-	-	-	293
Room Hire	-	-	-	-
Day Care Lunches	2,338	-	2,338	195
Sundry Income	121	-	121	292
	<u>179,174</u>	<u>-</u>	<u>179,174</u>	<u>173,656</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

5. ACTIVITIES FOR GENERATING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Shop Sales	15,188	-	15,188	22,027
Fundraising Income	22,993	-	22,993	28,990
	<u>38,181</u>	<u>-</u>	<u>38,181</u>	<u>51,017</u>

6. COST OF RAISING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Shop Purchases	2,801	-	2,801	1,475
Fundraising Costs	5,463	400	5,863	5,058
	<u>8,264</u>	<u>400</u>	<u>8,664</u>	<u>6,533</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	108,836	74,501	183,337	171,893
Staff Pension Contributions	3,525	-	3,525	3,213
Rent, Rates and Water	8,469	-	8,469	6,639
Group Expenses	6,203	8,608	14,811	13,933
Heat and Light	14,939	6,500	21,439	20,455
Leasing Charges	16,131	-	16,131	17,746
Depreciation	12,626	9,838	22,464	19,271
Motor and Travel Expenses	17,295	200	17,495	15,034
Repairs and Maintenance	3,565	1,976	5,541	7,960
Insurance	5,275	-	5,275	5,445
Cleaning	7,050	-	7,050	5,598
Bank Charges and Interest	434	-	434	1,480
Intercompany Movement	-	-	-	69,000
Printing, Postage and Stationery	995	-	995	1,336
Telephone and Internet	2,682	-	2,682	2,540
Gifts	512	-	512	537
Licences and Subscriptions	1,432	-	1,432	1,257
Trainee and Volunteers Expenses	484	-	484	204
Sundry Expenses	767	-	767	1,423
Governance Costs (See Below)	9,812	-	9,812	10,573
Trips and Outings	-	-	-	274
Computer Expenses	1,246	-	1,246	3,346
Loss on Disposal of Assets	1,084	-	1,084	979
	<u>223,362</u>	<u>101,623</u>	<u>324,985</u>	<u>380,136</u>

8. ANALYSIS OF GOVERNANCE COSTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u> <u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Independent Examiner's Fees	800	-	800	800
Accountancy and Bookkeeping Fees	5,650	-	5,650	5,170
Legal and Professional Fees	3,362	-	3,362	4,603
	<u>9,812</u>	<u>-</u>	<u>9,812</u>	<u>10,573</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

9. **NET MOVEMENT IN FUNDS FOR YEAR**

	<u>2025</u>	<u>2024</u>
	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>
The net movement in funds is stated after charging:		
Independent Examiner's Fees	800	800
Accountancy and Bookkeeping Fees	5,650	5,170
Operating Leases	16,131	17,746
Depreciation of Tangible Fixed Assets	22,464	19,271

10. **ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	99,837	74,501	174,338	164,232
Employer National Insurance Contributions	8,999	-	8,999	7,661
Employer Pension Contributions	3,525	-	3,525	3,213
	112,361	74,501	186,862	175,106

During the current and previous financial year no employee received emoluments in excess of £60,000.

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2024: £nil) nor were they reimbursed expenses during the year (2024: £nil). Ms S. Brown, a charity trustee received £420 (2024: £2,182) for consultancy services supplied to the charity.

The key management personnel of the charity comprise the trustees and the chief executive. The employee benefits of the chief executive were £40,408 (2024: £41,499).

11. **STAFF NUMBERS**

Haswell and District Mencap had an average of 9 (2024: 10) members of staff during the year.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

12. TANGIBLE FIXED ASSETS

	<u>Building & Installation</u> £	<u>Playground Equipment</u> £	<u>Motor Vehicles</u> £	<u>Toys</u> £	<u>Fixtures & Fittings</u> £	<u>Total</u> £
COST						
As at 1 April 2024	554,868	13,804	24,129	1,763	123,118	717,682
Additions	-	-	-	-	2,692	2,692
Disposals	-	-	-	(1,763)	(57,734)	(59,497)
As at 31 March 2025	<u>554,868</u>	<u>13,804</u>	<u>24,129</u>	<u>-</u>	<u>68,076</u>	<u>660,877</u>
DEPRECIATION						
As at 1 April 2024	178,006	13,804	16,013	1,751	87,640	297,214
Charge for Year	11,095	-	2,029	4	9,336	22,464
On Disposal	-	-	-	(1,755)	(56,658)	(58,413)
As at 31 March 2025	<u>189,101</u>	<u>13,804</u>	<u>18,042</u>	<u>-</u>	<u>40,318</u>	<u>261,265</u>
NET BOOK VALUE						
As at 31 March 2025	<u>365,767</u>	<u>-</u>	<u>6,087</u>	<u>-</u>	<u>27,758</u>	<u>399,612</u>
As at 31 March 2024	<u>376,862</u>	<u>-</u>	<u>8,116</u>	<u>12</u>	<u>35,478</u>	<u>420,468</u>

13. STOCKS

	<u>2025</u> £	<u>2024</u> £
Closing Stock	<u>1,305</u>	<u>1,555</u>

14. DEBTORS

	<u>2025</u> £	<u>2024</u> £
Operating Debtors	1,814	2,411
Haswell Catering Services Limited	97,413	68,777
The Hive @ Haswell Limited	3,927	7,969
Accrued Income	138,722	223,005
	<u>241,876</u>	<u>302,162</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

15. **CREDITORS**

	<u>Unrestricted</u> <u>Fund</u> <u>£</u>	<u>Restricted</u> <u>Fund</u> <u>£</u>	<u>Total</u> <u>2025</u> <u>£</u>	<u>Total</u> <u>2024</u> <u>£</u>
Amounts due within one year:-				
Operating Creditors	4,596	-	4,596	6,538
Accruals & Deferred Income	15,599	-	15,599	13,763
PAYE/NIC	12,280	-	12,280	10,930
Value Added Tax	12,769	-	12,769	3,462
	<u>45,244</u>	<u>-</u>	<u>45,244</u>	<u>34,693</u>

16. **STATEMENT OF FUNDS**

	<u>Balance</u> <u>1st April</u> <u>2024</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expended</u> <u>£</u>	<u>Transfers</u> <u>Between</u> <u>Funds</u> <u>£</u>	<u>Balance</u> <u>31st March</u> <u>2025</u> <u>£</u>
Restricted Funds					
Coalfields Regeneration Trust (1)	118,868	-	(3,496)	-	115,372
Coalfields Regeneration Trust (2)	29,317	-	(706)	-	28,611
Urban II	146,559	-	(4,698)	-	141,861
Strategic Health	31,915	-	(938)	-	30,977
Durham County Council - Easter Eggstravaganza	1,163	-	(1,163)	-	-
Mark Benevolent Fund	976	-	(976)	-	-
National Lottery - Raising Aspirations and Following Dreams	209,277	-	(82,515)	-	126,762
Durham County Council - Summer Fun and Food	-	5,500	(5,500)	-	-
Durham County Council - February Fun and Food	-	1,031	(1,031)	-	-
Hadrian Trust	-	1,000	(1,000)	-	-
	<u>538,075</u>	<u>7,531</u>	<u>(102,023)</u>	<u>-</u>	<u>443,583</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

16. **STATEMENT OF FUNDS** (continued)

	<u>Balance</u> <u>1st April</u> <u>2024</u> £	<u>Income</u> £	<u>Expended</u> £	<u>Transfers</u> <u>Between</u> <u>Funds</u> £	<u>Balance</u> <u>31st March</u> <u>2025</u> £
Unrestricted Funds -					
Running Costs Reserve	90,000	-	-		90,000
Unrestricted Funds -					
General Funds	81,917	223,531	(231,626)		73,822
	<u>709,992</u>	<u>231,062</u>	<u>(333,649)</u>	<u>-</u>	<u>607,405</u>

Restricted Funds

These represent funds received which are restricted for a specific purpose. Amounts are released from these funds when the expenditure to which they relate is incurred by the charity.

The restricted funds received are summarised as follows:-

Coalfields Regeneration Trust (1), Urban II and Strategic Health

Funds were received to help cover the expenditure associated with the development of the Lisa Dixon Centre. The costs associated with this project have been capitalised and shown as an asset on the balance sheet. The funds are to be released in line with the depreciation policy of the assets.

Coalfields Regeneration Trust (2)

Funds were received to help cover the expenditure associated with the building of premises to house a second hand furniture shop and to contribute to salary costs. The costs associated with this building project have been capitalised and shown as an asset on the balance sheet. The funds are to be released in line with the depreciation policy of the assets.

Durham County Council - Easter Eggstravaganza

Grant funding was received to support Easter 'eggstravaganza' activities, including staffing and food. This grant was unspent at the year end.

Mark Benevolent Fund

Grant funding received to renovate the community café and to support the 'Patch to Plate' project.

National Lottery - Raising Aspirations and Following Dreams

Grant funding was received to support the Raising Aspirations and Following Dreams project. The funding will mainly support staffing costs and overheads to allow the charity to run the project. This is a three year project with the funding being received in staged payments.

Durham County Council - Summer Fun and Food

Grant funding was received to deliver food and activities during the summer holidays.

Durham County Council - February Fun and Food

Grant funding was received to deliver food and activities during the February half term holidays.

Hadrian Trust

Grant funding was received for the purchase of catering equipment.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

16. STATEMENT OF FUNDS *(continued)*

Unrestricted Funds - Designated

These are funds given to the charity for a designated purpose. These funds are summarised as follows:

Running Costs

The Trustees consider it prudent to designate an amount of unrestricted reserves for running costs in the event something unforeseen should happen to the charity. An amount of £90,000 has been allocated to this reserve and this is intended to cover staffing and redundancy costs, equipment leasing costs and general overheads such as light and heat.

Unrestricted Funds - General

These funds can be used in anyway by the trustees in accordance with the objectives of the charity.

17. INDEPENDENT EXAMINER'S FEE

The independent examination work conducted entailed a fee of £800

18. TAXATION

As a Charity, Haswell and District Mencap is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

19. ANALYSIS OF NET ASSETS

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>TOTAL</u> <u>£</u>
Tangible Fixed Assets	82,791	316,821	399,612
Current Assets	126,275	126,762	253,037
Current Liabilities	(45,244)	-	(45,244)
Net Assets at 31st March 2025	<u>163,822</u>	<u>443,583</u>	<u>607,405</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025

20. RELATED PARTY TRANSACTIONS

The trustees (and directors for the purpose of company law) of Haswell and District Mencap are also the directors of Haswell Catering Services Limited and The Hive @ Haswell Limited.

The provision of services between the three companies are by their very nature connected and transactions are recorded accordingly. The primary purpose of Haswell Catering Services Limited and The Hive @ Haswell Limited is to generate surplus funds to donate to Haswell and District Mencap.

During the year Haswell and District Mencap paid for goods and services on behalf of Haswell Catering Services Limited and vice versa.

At the year end, the amount owed by Haswell Catering Services Limited to Haswell and District Mencap was £97,413 (2024: £68,777) and this amount is shown in debtors.

During the year Haswell and District Mencap paid for goods and services on behalf of The Hive @ Haswell Limited and vice versa. At the year end, the amount owed by The Hive @ Haswell Limited to Haswell and District Mencap was £3,927 (2024: £7,969) and this amount is shown in debtors.

No other transactions with related parties were undertaken such as are required to be disclosed under FRS 102.

21. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees, there is no ultimate controlling party of the charity other than the board itself.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2025

*The following page does not form part of the
Statutory Financial Statements*

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
YEAR ENDED 31ST MARCH 2025
DETAILED ANALYSIS OF INCOME AND EXPENDITURE

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>2025</u> <u>£</u>	<u>Total</u> <u>2024</u> <u>£</u>
INCOME				
Grants Receivable	500	7,531	8,031	329,890
Donations - General	5,676	-	5,676	9,348
Shop Sales	15,188	-	15,188	22,027
Fundraising Income	22,993	-	22,993	28,990
Members Fees	1,581	-	1,581	1,252
Day Care	175,134	-	175,134	171,624
Trips and Outings	-	-	-	293
Room Hire	-	-	-	-
Day Care Lunches	2,338	-	2,338	195
Sundry Income	121	-	121	292
	<u>223,531</u>	<u>7,531</u>	<u>231,062</u>	<u>563,911</u>
EXPENDITURE				
Shop Purchases	2,801	-	2,801	1,475
Fundraising Costs	5,463	400	5,863	5,058
Group Expenses	6,203	8,608	14,811	13,933
Wages and Salaries	108,836	74,501	183,337	171,893
Staff Pension Contributions	3,525	-	3,525	3,213
Rent, Rates and Water	8,469	-	8,469	6,639
Leasing Charges	16,131	-	16,131	17,746
Heat and Light	14,939	6,500	21,439	20,455
Telephone and Internet	2,682	-	2,682	2,540
Repairs and Maintenance	3,565	1,976	5,541	7,960
Printing, Postage and Stationery	995	-	995	1,336
Insurance	5,275	-	5,275	5,445
Motor and Travel Expenses	17,295	200	17,495	15,034
Legal and Professional Fees	3,362	-	3,362	4,603
Accountancy and Bookkeeping	5,650	-	5,650	5,170
Independent Examiner's Fees	800	-	800	800
Bank Charges and Interest	434	-	434	1,480
Intercompany Movement	-	-	-	69,000
Cleaning	7,050	-	7,050	5,598
Gifts	512	-	512	537
Licences and Subscriptions	1,432	-	1,432	1,257
Sundry Expenses	767	-	767	1,423
Trainee and Volunteers Expenses	484	-	484	204
Depreciation	12,626	9,838	22,464	19,271
Computer Expenses	1,246	-	1,246	3,346
Trips and Outings	-	-	-	274
Loss on Disposal of Assets	1,084	-	1,084	979
	<u>231,626</u>	<u>102,023</u>	<u>333,649</u>	<u>386,669</u>
(DEFICIT)/SURPLUS FOR THE YEAR	<u>(8,095)</u>	<u>(94,492)</u>	<u>(102,587)</u>	<u>177,242</u>

HASWELL AND DISTRICT MENCAP

England & Wales - Charity number 1113417

Accounts



COMPANY REGISTRATION NUMBER 05484495

REGISTERED CHARITY NUMBER 1113417

**HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

BELL TINDLE WILLIAMSON LLP

Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
YEAR ENDED 31ST MARCH 2024

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HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2024 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Foreword from the Chief Executive - Hayley Jean Hood

This last year has been a difficult year not just for our charity but also for the people we support. The cost of living crisis has resulted in more people requiring our support and with disposable income decreasing this has impacted on our ability to fundraise.

This caused a small shift in our plans to ensure that we could continue to provide the vital services whilst ensuring our services remained financially viable.

We began 2023/24 with a strong plan but like many other charities we were hit hard with economic challenges- on a much greater scale than we could have anticipated.

Over 120 people with a learning disability and their families continue to rely on us for support and we consistently strive to make improvements to our service delivery.

Financially, the goal for 2023/24 was to stabilise.

Just like all of our colleagues in the voluntary sector we have seen an increase in both need and demand for our services, again a reflection of the nationwide trends. We went into the financial year knowing that a full review of our core costs was required and we were prepared to make changes to deliver this plan.

I would personally like to thank the board of trustees who have given great support and vision over the last year. There has been many occasion when the sails have had to be adjusted to steady the ship and this support has been invaluable.

We are confident that we can achieve our vision but we are under no illusion that 2024/2025 will bring a new set of fresh challenges as priorities change and the cost of living crisis continues.

We are prepared to face both new challenges and new opportunities head on, strategically planning our priorities against the budget available.

Introduction to the Charity

People with a learning disability find it harder than others to learn, understand and communicate. However, like all of us they are individuals who want different things from life and need different levels of support to achieve these goals. Haswell and District Mencap works to ensure that people with a learning disability and their carers have access to relevant support and services to help them to get what they want out of life.

Haswell and District Mencap is a local, independent charity, with two subsidiary social enterprises that supports children and adults with a learning disability, their carers and the wider community. At Haswell and District Mencap we have a holistic approach to support and aim to be a resource for the whole family, long term.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

Introduction to the Charity *(continued)*

Haswell & District Mencap's services are wide reaching and reflective of learning disabilities needs throughout the North East of England. At present they include; Arts & Crafts, Sporting Clubs, accredited and non-accredited learning opportunities, work based daycare services, personalised daycare services, health & wellbeing services, an employment support club, advocacy, campaigning and carer support.

Our Purposes and Activities

Vision

Haswell and District Mencap shares the Royal Mencap vision of an organisation where everyone with a learning disability has an equal right to choice, opportunity and respect, with adequate support for individual needs.

Our Mission

Haswell and District Mencap is a charity aimed at providing services, activities and support to people with a learning disability, their carers and the wider community.

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association are to:

- Offer relief for people with learning disabilities with the provision of help and support for them and for their families, dependants and carers.
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people in the wider community.

Our strategic aim is to achieve all this through a combination of:

- Campaigning for better services and opportunities for people with a learning disability.
- Providing specialist services and support.
- Funding services, activities and support services for people with a learning disability and their carers.
- Integrated involvement in wider community activities.

How Our Activities Deliver Public Benefit

Haswell and District Mencap have a legal obligation to demonstrate public benefit arising from the Charities Act 2006. We have referred to the Charity Commissions Guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

In particular the trustees consider how planned activities will contribute to the aim and objectives they have set. The outworking of our aims and who we try to help are described in our mission statement above.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

How Our Activities Deliver Public Benefit *(continued)*

All our charitable activities focus on enabling people with a learning disability to live full and rewarding lives and are undertaken to further our charitable purposes for the public benefit. Our aims fully reflect the purposes the charity was set up to further.

Haswell and District Mencap are fully consistent with this concept of public benefit, most notably the following charitable purpose listed in the 2006 Charities Act:

The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

2023/24 Strategic Objectives and Reflection on Successes

2023/24 was a year of looking at organisational sustainability. Our main focus this year was develop new partnerships and streamline our operations to meet both need whilst reducing cost and increasing productivity.

It is our hope that through this document we can demonstrate the importance of our work and the difference that this makes to the lives of people with a learning disability, their carers and the wider community.

In 2023/24 our strategic plan included the following targets and objectives:

	Priority area	How we will achieve this	Evidence	Date achieved
1	Reducing stigma and discrimination	Create a partnership with The Bread and Butter Thing.	Partnership created, funding secured and 80 families receiving food on a weekly basis.	Ongoing.
		Develop a Warm Hub to provide food, drinks and free Wi-Fi.	Funding secured and an active project with free breakfasts, hot drinks and Wi-Fi.	April 23.
		Support local and national campaigns.	Diabetes awareness campaign.	Ongoing.
		Grow and develop our social media presence to promote our work.	Our social media following has increased throughout the year and we now have an Instagram page with a growing following.	Ongoing.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

2023/24 Strategic Objectives and Reflection on Successes *(continued)*

	Priority area	How we will achieve this	Evidence	Date achieved
2	Social Care	<p>Develop partnerships to enhance our core offer.</p> <p>Develop partnerships with local colleges to be a placement provider.</p> <p>Develop a comprehensive staff training plan.</p>	<p>Partnerships developed with Nuvo CIC, North East Dance CIC and DPSSP.</p> <p>Contract with East Durham College to provide 1 placement per day for Level 3 Health and Social Care students.</p> <p>Plan developed and training needs identified.</p>	<p>Ongoing.</p> <p>Completed.</p> <p>Ongoing.</p>
3	Supporting Friendships and Relationships	<p>Create a regular timetable of events.</p> <p>Develop a musical memories project for older people.</p>	<p>Offer created, promoted and delivering.</p> <p>Funding secured, project promoted and ran over 12 months.</p>	<p>Completed.</p> <p>Completed.</p>
4	Employment and Benefits	<p>Review staffing needs and source funding to meet the needs identified.</p>	<p>Staffing reviewed and job descriptions adjusted to meet organisational needs. Funding sourced and secured to cover four posts.</p>	<p>Completed.</p>
5	Improving Health	<p>Design and deliver a comprehensive Health and Wellbeing programme to our trainees and to the wider community to reduce social isolation.</p> <p>Design and develop a diabetes awareness pilot that is service user led.</p>	<p>Opportunities have been sourced for our trainees including singing lessons, sit to be fit, gentle dance and the magic table.</p> <p>Funding secured for pilot, pilot ran by service users and data submitted to the wider pilot scheme.</p>	<p>Ongoing.</p> <p>Completed.</p>
6	Early Interventions	<p>Work with external providers to ensure the continuation of food support during school holidays.</p>	<p>In collaboration with DCC Fun and Food Team we provided free activities and free meals to vulnerable families.</p>	<p>Ongoing.</p>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

2023/24 Strategic Objectives and Reflection on Successes *(continued)*

	Priority area	How we will achieve this	Evidence	Date achieved
7	Organisational Development	Renovate and update the kitchen in accordance with business needs.	Funding package sourced and secured. Full renovation completed.	Completed.
		Review all IT and accountancy packages in accordance with business needs.	New IT system installed to enable remote working at a reduced cost.	Completed.
			New 'Realtime' finance package installed, staff trained and programme in use.	Completed.

Achievements and Performance

Haswell and District Mencap is a very well known charity; the majority of our income comes from contracts, fundraising, donations from our social enterprises and community support in our shops and kitchen. The money enables us to directly support people with a learning disability, their carers and the wider community.

Our work is across three broad areas:

- Providing services that support people.
- Supporting people within the Mencap community and beyond.
- Fighting for change and understanding.

All of our work links to our strategic plan. People with a learning disability are at the heart of all we do. We provide the support they need to be involved as full members of their community, taking their place in society. The environment in which we are working is changing all the time. Because of this, we must expect to change too, adapting to meet or exceed the expectations of our stakeholders.

Our services in education, employment, leisure and advocacy are about providing the support that people with a learning disability, their carers and the wider community need. We are committed to:

- Supporting people to learn and develop.
- Supporting people to work or take part in activities that suit them.
- Supporting people to speak up for themselves and their needs and wishes.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

Achievements and Performance *(continued)*

Statistics

During 2023/24, our beneficiaries included:



134 children and adults with a learning disability.



69 parent carers.



An average of 246 people supported per week.



37 volunteers.

Financial Review

Making the most of our resources in 2023/24

Haswell and District Mencap manages its financial affairs through a planning process that aligns operational plans to available resources. This process enables us to manage the competing demands of our priorities within the financial constraints and uncertainties we inevitably face. Not only do we need to match incoming resources with expenditure, but also manage the long term need for cash to pay for our assets.

We are a large organisation and are sometimes viewed as having large resources. In reality, we face the same issues as any charity does in making sure that we can fund our work adequately. Each scheme, group, project, contract or service faces the same funding challenge to make ends meet.

Much of our income is generated through contracts to provide services and we are experiencing strong competition from other providers, often in the private sector. This means we have to be very efficient and effective in order to maintain our unique high quality, which is fundamental to our purpose.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

Financial Review *(continued)*

Financial Performance in 2023/24

We have worked hard this year to secure funding from a number of income streams. We are extremely lucky to have a wide range of funders which include corporate supporters, grant giving bodies and individual supporters to whom we are very grateful for their kindness and generosity. We also undertake a significant amount of contract work for our services which has resulted in a certain level of guaranteed funding.

This has been a tough year for fundraising with many funding opportunities no longer available. We are extremely grateful to our grant funders for their support:

Durham County Council - Diabetes Support
Durham County Council - Fun and Food
Durham County Council - Easter Eggstravaganza
County Durham Community Foundation - Warm Spaces
County Durham Community Foundation - Welcome Spaces
Durham County Council - Fun and Food
Durham County Council - Fun and Food
B & Q Foundation
Mencap - Together Fund
Mark Benevolent Fund
The Baily Thomas Charitable Fund
National Lottery - Raising Aspirations and Following Dreams

In total donations and grants to the value of £339,238 were secured over the 12 month period.

Fundraising income amounted to £28,990 in the period.

A large proportion of our funds are restricted in use e.g. they are grants received for a specific purpose. The figure of restricted funds at the end of the year was £538,075. The figure of fixed assets (including property, vehicles, fixtures and fittings) was £420,468. The figure of unrestricted funds available was £171,917. Taking into account debtors of £302,162 and creditors of £34,693.

The total value of society assets and money in the bank is £709,992.

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

Financial Review *(continued)*

Reserves Policy and Going Concern

The Charity regularly assesses and reviews its reserves policy in line with financial performance, risk and the external environment. The charity's reserves policy is to aim for sufficient levels of reserves to enable operating activities to be maintained for a minimum of 6 months, taking account of potential risks and contingencies that may arise from time to time.

In the first instance, the charity would like to have at least three months worth of operating costs held as a liquid reserve. The Board is working towards meeting this target.

To help towards planning, for the short term target of 3 months worth of liquid reserves, the trustees have identified that £90,000 would be needed to meet the operational needs of the charity should an unforeseen event take place and income streams cease. The trustees have created a designated reserve to recognise these costs.

Plans for Future Periods

	Priority area	How we will achieve this
1	Reducing stigma and discrimination	Work in partnership with the charity: Bread and Butter Thing to provide 80 families with a weekly shop for £8.50. Further develop the Warm Hub to provide the community with a warm space with internet access. Work with external partners on local and national campaigns. Share positive stories and case studies on social media platforms.
2	Social Care	Review the core offer with a service user led approach. Work closely with local colleges to recruit student placements. Source funding to enhance our offer.
3	Supporting Friendships and Relationships	Develop a regular timetable of activities, services and events to give people the opportunity to meet and reduce isolation.
4	Employment	Seek funding opportunities to support staff salaries and also support the creation of new staff posts.
5	Improving Health	Create a regular timetable of Health and Wellbeing opportunities.
6	Early Interventions	Further develop the Holiday Hunger project to address the increase in need and waiting lists. Further develop young family support with initiatives.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

Plans for Future Periods *(continued)*

	Priority area	How we will achieve this
7	Organisational Development	Further develop outdoor areas. Source core cost funding to support increased overhead costs.

Reference and Administrative Details

Charity Registration Number:	1113417
Company Registration Number:	05484495 (England and Wales)
Registered Office:	Lisa Dixon Centre Burt Close Haswell County Durham DH6 2DA
Independent Examiner	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP Chartered Accountants The Old Post Office 63 Saville Street North Shields NE30 1AY
Bankers:	HSBC Bank plc Peterlee County Durham SR8 1AT
External Advisors:	Peninsula Business Services

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees. The trustees who served during the year and since the year end are as follows:

Key Management Personnel Haswell and District Mencap: Trustees' and Directors

Elected Trustees:	Ms Sophie Brown (Chair)	
	David Jackson	
	Ms Elizabeth Willis	<i>(Resigned 22nd December 2024)</i>
	William Robert McCafferty	
	Ms Cheryl Overton	
	Mrs Karen Buck	

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

Reference and Administrative Details *(continued)*

Key Management Personnel Haswell and District Mencap: Management

Secretary: Mrs Jean Dixon MBE

Chief Executive: Mrs Hayley Jean Hood

Structure, Governance and Management

Governing Document

Haswell and District Mencap is a charitable company limited by guarantee, incorporated on 20th June 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association amended by special resolution on 12th December 2006.

The present directors, and any past directors who served during the year, are stated above, together with the names of the senior executive staff and external advisers of Haswell and District Mencap.

Appointment of Trustees

The board of trustees consists of a maximum of 12 members. Trustees are actively sought and will be voted onto the board of trustees at the Annual General Meeting. Individuals living or working within the Haswell and District Mencap area of benefit may apply to become a trustee of the charity.

All of the trustees give their time voluntarily. Each member of the board of trustees agrees to contribute £1.00 in the event of the charity winding up.

Register of Members

Haswell and District Mencap is a membership organisation. Membership is open to people with a learning disability, their parents and carers and the wider community in the capacity of a loyalty member.

The company shall maintain a Register of Members in which the name and address of every member, the dates on which they became a member and when they ceased to be a member shall be recorded. Every member shall complete a subscription form to become a member. A member shall notify the Secretary in writing within seven days of a change to his or her name or address.

Cessation of Membership

The rights and privileges of a member shall not be transferable nor transmissible, and all such rights and privileges shall end upon the member ceasing to be such.

A member shall cease to be a member if she or he:

- resigns in writing; or
- fails to pay the annual subscription within three months after the date it became due; or

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

Structure, Governance and Management *(continued)*

Cessation of Membership *(continued)*

- is expelled by the directors for conduct prejudicial to the charity, provided that any member whose expulsion is proposed shall have the right to make representation to the meeting at which the decision is to be made.

Trustee Induction and Training

All trustees are familiar with the practical work of the charity and have, also, been encouraged to consult the various Charity Commission publications signposted through the Commission's guide "The Essential Trustee" and the information sheets provided on the Commission's website.

In the forthcoming year, the trustees will seek to ensure appropriate training is provided for them and that proposals are brought forward to enhance the potential pool of the trustees. Training of trustees will be led by the Chairperson and will cover:

- The obligations of trustees.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- Resourcing and the current financial position as set out in the latest published financial statements.
- Future plans and objectives.

Governance

Haswell and District Mencap is committed to maintaining the highest standards of governance and has determined that the organisation should meet the principles outlined in the Charity Commissions new Code of Governance.

Organisational Purpose

We have a clear, sustainable strategy and business plan consistent with the charity's purpose and a framework to evaluate and monitor our impact. We are developing our approach to collaboration and to working with our stakeholders to increase our impact.

Leadership

Ultimate responsibility for governance of the charity is entrusted to the board of trustees, which consists of up to 12 trustees. Whilst suitably challenging and diverse views are welcome, collaborative responsibility is taken. Best practice is followed in terms of the management of the Chief Executive and there are clear distinctions between the role of trustees and the executive team. The board holds a range of reserved matters and delegates certain authority to the executive team in order to run the organisation efficiently.

Integrity

The board is very conscious of the need to safeguard Haswell and District Mencap's reputation and operates to the highest ethical standards, with trustees signing up to a code of conduct and regularly declaring conflicts of interest.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

Structure, Governance and Management *(continued)*

Policies

There have been several changes in policy and as a result of such, Peninsula Business Services have supported us once again to assist with Human Resource & Health & Safety Management.

Related Parties

In far as it is complementary to the charity's objects, the charity is guided by local policy and partnerships. Related party transactions involving trustees, during the financial year, are detailed in notes 10 and 20 of the financial statements.

Pay Policy for Senior Staff

The board of directors, who are the charity's trustees, give all of their time freely and no director received remuneration in the year. The pay of senior staff is reviewed annually. Senior staff salaries are considered in line with the organisation's size, the complexity of the roles and the responsibilities that the staff carry.

Employees

Haswell and District Mencap aims to be an organisation where employees enjoy a sense of fulfilment and where they feel supported and developed. Employees are kept fully informed about Haswell and District Mencap's strategy and objectives, as well as day-to-day news and events. Regular information about the organisation is available through meetings and briefings. All employees are encouraged to give their suggestions and views on performance and strategy.

Haswell and District Mencap supports equal opportunities, holding the positive about disabled people symbol. A policy of recruitment and selection on the basis of aptitude and ability without discrimination is followed. Haswell and District Mencap pursues both the employment of disabled people and the continued employment and retraining of employees who become disabled while employed by the organisation.

Haswell and District Mencap is committed to the training, career development and promotion of all employees. An individual's career development is assessed with an annual appraisal and 1-2-1's. Training programmes are provided to meet any on-going needs, with the aim of developing employees for both their current and their future roles.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks. Strong internal controls have now been developed to deal with such risks.

As part of the risk management process, the trustees have implemented a risk management strategy which comprises:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any of these risks materialise.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees (who are also the directors of Haswell and District Mencap for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which 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 the income and expenditure for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements 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.

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

Statement of disclosure to our independent examiners

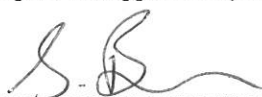
In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

E. J. Hartshorne-Ferguson BA FCA of Bell Tindle Williamson LLP will continue in office as independent examiner for the ensuing year.

This report was approved by the trustees on 20th January 2025 and is signed on their behalf by:



.....
 MS S. BROWN
 Trustee

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024

I report on the financial statements of the charity for the year ended 31st March 2024, which are set out on pages 15 to 29.

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 financial statements. The Charity's 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. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements 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:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.
 - (c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.
 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Bell Tindle Williamson LLP
 Chartered Accountants
 The Old Post Office
 63 Saville Street, North Shields
 Tyne & Wear, NE30 1AY

E. J. Hartshorne-Ferguson BA FCA
 Independent Examiner
 CHARTERED ACCOUNTANTS AND
 REGISTERED AUDITORS
 20th January 2025

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2024

	<u>Note</u>	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2024</u> <u>£</u>	<u>2023</u> <u>£</u>
INCOME					
Donations and Legacies	3	9,348	329,890	339,238	103,492
Income from Charitable Activities	4	173,656	-	173,656	170,517
Activities for Generating Funds	5	51,017	-	51,017	47,133
TOTAL INCOMING RESOURCES		<u>234,021</u>	<u>329,890</u>	<u>563,911</u>	<u>321,142</u>
EXPENDITURE					
Cost of Raising Funds	6	(5,013)	(1,520)	(6,533)	(6,587)
Expenditure on Charitable Activities	7	(276,877)	(103,259)	(380,136)	(338,236)
TOTAL EXPENDITURE		<u>(281,890)</u>	<u>(104,779)</u>	<u>(386,669)</u>	<u>(344,823)</u>
NET EXPENDITURE AND NET MOVEMENT IN FUNDS FOR THE YEAR		(47,869)	225,111	177,242	(23,681)
RECONCILIATION OF FUNDS					
Transfer Between Funds	16	26,533	(26,533)	-	-
Total Funds Brought Forward		193,253	339,497	532,750	556,431
TOTAL FUNDS AT 31ST MARCH 2024	16	<u>171,917</u>	<u>538,075</u>	<u>709,992</u>	<u>532,750</u>

The Statement of Financial Activities includes all gain and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The notes on pages 17 to 29 form part of these financial statements

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2024

	<u>Note</u>	<u>2024</u>		<u>2023</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS	12		420,468		414,184
CURRENT ASSETS					
Stocks	13	1,555		1,655	
Debtors	14	302,162		134,325	
Cash at Bank and in Hand		20,500		5,602	
		<u>324,217</u>		<u>141,582</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	15	<u>(34,693)</u>		<u>(23,016)</u>	
NET CURRENT ASSETS			<u>289,524</u>		<u>118,566</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			709,992		532,750
NET ASSETS			<u><u>709,992</u></u>		<u><u>532,750</u></u>
FUNDS					
Unrestricted Funds	16				
General Funds		81,917		115,253	
Designated Funds		<u>90,000</u>		<u>78,000</u>	
			171,917		193,253
Restricted Funds	16		538,075		339,497
			<u><u>709,992</u></u>		<u><u>532,750</u></u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st March 2024 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 20th January 2025 and are signed on behalf of the board by:



MS S. BROWN

Trustee

Company Registration Number: 05484495

The notes on pages 17 to 29 form part of these financial statements

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, and in accordance with the 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.

Haswell and District Mencap 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 note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) 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 income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Monies raised from activities for generating funds are included when received.
- Incoming resources from charitable activities are accounted for when earned.
- Investment income is included when receivable.

HASWELL AND DISTRICT MENCAP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES (continued)

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds received for a particular purpose.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost.

i) Tangible Fixed Assets and Restricted Funds

Haswell and District Mencap may receive grants that can only be used for expenditure on fixed assets. The directors consider that the following policies are required to satisfy their obligations under Company and Charitable Law:-

- Expenditure on the fixed asset is capitalised. The fixed asset being depreciated over its useful economic life in accordance with the company's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund.

HASWELL AND DISTRICT MENCAP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. **ACCOUNTING POLICIES** *(continued)*

j) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Building and Installation	2% straight line
Playground Equipment	10 years straight line
Fixtures and Fittings	25% reducing balance
Motor Vehicles	25% reducing balance
Toys	25% reducing balance

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Stocks

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

m) Cash at Bank and in Hand

Cash at bank and in hand comprises petty cash and funds held in the charity bank current account and deposit account.

n) Creditors and Provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

p) Finance Lease Agreements

Where the charitable company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

HASWELL AND DISTRICT MENCAP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. **ACCOUNTING POLICIES** *(continued)*

q) **Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

r) **Defined Contribution Plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

2. **LEGAL STATUS**

The company is limited by guarantee and has no share capital. In the event of a winding up every trustee undertakes to contribute such amount as may be required for the payment of liabilities not exceeding a total of £1 each.

3. **DONATIONS AND LEGACIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
			<u>£</u>	<u>£</u>
Grants				
East Durham Trust	-	-	-	2,000
Durham County Council - Fun and Food	-	7,470	7,470	15,004
Durham County Council - Community Arts	-	-	-	473
Durham County Council - Easter Eggstravaganza	-	1,163	1,163	3,196
Durham County Council - Holiday Hunger	-	-	-	2,735
GF Foundation	-	-	-	21,562
Charities Aid Foundation	-	-	-	3,000
Wolfson Foundation	-	-	-	45,000
Joseph Strong Fraser Trust	-	-	-	1,000
Haswell Parish Council	-	-	-	3,000
Music For All	-	-	-	1,000
<i>Carried Forward</i>	-	8,633	8,633	97,970

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

3. **DONATIONS AND LEGACIES** *(continued)*

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Brought Forward</i>	-	8,633	8,633	97,970
Arnold Clark	-	-	-	2,000
Believe Housing Group	-	-	-	500
Durham County Council - Diabetes Support	-	1,900	1,900	-
County Durham Community Foundation - Warm Spaces	-	2,000	2,000	-
County Durham Community Foundation - Welcome Spaces	-	3,000	3,000	-
Durham County Council - Fun and Food	-	1,633	1,633	-
Durham County Council - Fun and Food	-	1,510	1,510	-
B & Q Foundation	-	5,000	5,000	-
Mencap - Together Fund	-	10,002	10,002	-
Mark Benevolent Fund	-	26,215	26,215	-
The Baily Thomas Charitable Fund	-	20,000	20,000	-
National Lottery - Raising Aspirations and Following Dreams	-	249,997	249,997	-
	-	-	-	-
Donations	9,348	-	9,348	3,022
	<u>9,348</u>	<u>329,890</u>	<u>339,238</u>	<u>103,492</u>

4. **INCOME FROM CHARITABLE ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Day Care	171,624	-	171,624	165,963
Members Fees	1,252	-	1,252	1,613
Trips and Outings	293	-	293	1,939
Room Hire	-	-	-	60
Day Care Lunches	195	-	195	270
Sundry Income	292	-	292	672
	<u>173,656</u>	<u>-</u>	<u>173,656</u>	<u>170,517</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

5. ACTIVITIES FOR GENERATING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
			<u>£</u>	<u>£</u>
Shop Sales	22,027	-	22,027	18,586
Fundraising Income	28,990	-	28,990	28,547
	<u>51,017</u>	<u>-</u>	<u>51,017</u>	<u>47,133</u>

6. COST OF RAISING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
			<u>£</u>	<u>£</u>
Shop Purchases	1,475	-	1,475	1,234
Fundraising Costs	3,538	1,520	5,058	5,353
	<u>5,013</u>	<u>1,520</u>	<u>6,533</u>	<u>6,587</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	100,406	71,487	171,893	157,691
Staff Pension Contributions	3,213	-	3,213	2,571
Rent, Rates and Water	6,639	-	6,639	4,316
Group Expenses	4,069	9,864	13,933	10,022
Heat and Light	12,875	7,580	20,455	16,499
Leasing Charges	17,746	-	17,746	15,427
Depreciation	9,433	9,838	19,271	21,897
Motor and Travel Expenses	14,934	100	15,034	10,789
Repairs and Maintenance	3,570	4,390	7,960	61,195
Insurance	5,445	-	5,445	5,301
Cleaning	5,598	-	5,598	5,869
Bank Charges and Interest	1,480	-	1,480	384
Intercompany Movement	69,000	-	69,000	-
Printing, Postage and Stationery	1,336	-	1,336	1,223
Telephone and Internet	2,540	-	2,540	2,048
Gifts	537	-	537	233
Licences and Subscriptions	1,257	-	1,257	722
Trainee and Volunteers Expenses	204	-	204	207
Sundry Expenses	1,423	-	1,423	208
Governance Costs (See Below)	10,573	-	10,573	14,312
Trips and Outings	274	-	274	3,675
Computer Expenses	3,346	-	3,346	3,647
Loss on Disposal of Assets	979	-	979	-
	<u>276,877</u>	<u>103,259</u>	<u>380,136</u>	<u>338,236</u>

8. ANALYSIS OF GOVERNANCE COSTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u> <u>TOTAL</u>	<u>2023</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Independent Examiner's Fees	800	-	800	800
Accountancy and Bookkeeping Fees	5,170	-	5,170	4,559
Legal and Professional Fees	4,603	-	4,603	8,953
	<u>10,573</u>	<u>-</u>	<u>10,573</u>	<u>14,312</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

9. NET MOVEMENT IN FUNDS FOR YEAR

	<u>2024</u>	<u>2023</u>
	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>
The net movement in funds is stated after charging:		
Independent Examiner's Fees	800	800
Accountancy and Bookkeeping Fees	5,170	4,559
Operating Leases	17,746	15,427
Depreciation of Tangible Fixed Assets	19,271	21,897
	19,271	21,897

10. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	92,745	71,487	164,232	151,133
Employer National Insurance Contributions	7,661	-	7,661	6,558
Employer Pension Contributions	3,213	-	3,213	2,571
	103,619	71,487	175,106	160,262

During the current and previous financial year no employee received emoluments in excess of £60,000.

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2023: £nil) nor were they reimbursed expenses during the year (2023: £nil). Ms S. Brown, a charity trustee received £2,182 (2023: £6,300) for consultancy services supplied to the charity.

The key management personnel of the charity comprise the trustees and the chief executive. The employee benefits of the chief executive were £41,499 (2023: £39,018).

11. STAFF NUMBERS

Haswell and District Mencap had an average of 10 (2023: 9) members of staff during the year.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

12. TANGIBLE FIXED ASSETS

	<u>Building & Installation</u> £	<u>Playground Equipment</u> £	<u>Motor Vehicles</u> £	<u>Toys</u> £	<u>Fixtures & Fittings</u> £	<u>Total</u> £
COST						
As at 1 April 2023	554,868	13,804	46,479	1,763	120,942	737,856
Additions	-	-	-	-	26,533	26,533
Disposals	-	-	(22,350)	-	(24,357)	(46,707)
As at 31 March 2024	<u>554,868</u>	<u>13,804</u>	<u>24,129</u>	<u>1,763</u>	<u>123,118</u>	<u>717,682</u>
DEPRECIATION						
As at 1 April 2023	166,910	13,804	34,616	1,744	106,598	323,672
Charge for Year	11,096	-	2,968	7	5,200	19,271
On Disposal	-	-	(21,571)	-	(24,158)	(45,729)
As at 31 March 2024	<u>178,006</u>	<u>13,804</u>	<u>16,013</u>	<u>1,751</u>	<u>87,640</u>	<u>297,214</u>
NET BOOK VALUE						
As at 31 March 2024	<u>376,862</u>	<u>-</u>	<u>8,116</u>	<u>12</u>	<u>35,478</u>	<u>420,468</u>
As at 31 March 2023	<u>387,958</u>	<u>-</u>	<u>11,863</u>	<u>19</u>	<u>14,344</u>	<u>414,184</u>

13. STOCKS

	<u>2024</u> £	<u>2023</u> £
Closing Stock	<u>1,555</u>	<u>1,655</u>

14. DEBTORS

	<u>2024</u> £	<u>2023</u> £
Operating Debtors	2,411	79
Haswell Catering Services Limited	68,777	110,042
The Hive @ Haswell Limited	7,969	12,827
Accrued Income	223,005	11,377
	<u>302,162</u>	<u>134,325</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

15. CREDITORS

	<u>Unrestricted</u> <u>Fund</u> <u>£</u>	<u>Restricted</u> <u>Fund</u> <u>£</u>	<u>Total</u> <u>2024</u> <u>£</u>	<u>Total</u> <u>2023</u> <u>£</u>
Amounts due within one year:-				
Operating Creditors	6,538	-	6,538	5,364
Accruals & Deferred Income	13,763	-	13,763	11,621
PAYE/NIC	10,930	-	10,930	4,182
Value Added Tax	3,462	-	3,462	1,849
	<u>34,693</u>	<u>-</u>	<u>34,693</u>	<u>23,016</u>

16. STATEMENT OF FUNDS

	<u>Balance</u> <u>1st April</u> <u>2023</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expended</u> <u>£</u>	<u>Transfers</u> <u>Between</u> <u>Funds</u> <u>£</u>	<u>Balance</u> <u>31st March</u> <u>2024</u> <u>£</u>
Restricted Funds					
Coalfields Regeneration Trust (1)	122,364	-	(3,496)	-	118,868
Coalfields Regeneration Trust (2)	30,023	-	(706)	-	29,317
Urban II	151,257	-	(4,698)	-	146,559
Strategic Health	32,853	-	(938)	-	31,915
Haswell Parish Council	3,000	-	(1,220)	(1,780)	-
Durham County Council - Diabetes Support	-	1,900	(1,900)	-	-
Durham County Council - Fun and Food	-	7,470	(7,470)	-	-
Durham County Council - Easter Eggstravaganza	-	1,163	-	-	1,163
County Durham Community Foundation - Warm Spaces	-	2,000	(2,000)	-	-
County Durham Community Foundation - Welcome Spaces	-	3,000	(3,000)	-	-
Durham County Council - Fun and Food	-	1,633	(1,633)	-	-
Durham County Council - Fun and Food	-	1,510	(1,510)	-	-
B & Q Foundation	-	5,000	(5,000)	-	-
Mencap - Together Fund	-	10,002	(10,002)	-	-
Mark Benevolent Fund	-	26,215	(486)	(24,753)	976
The Baily Thomas Charitable Fund	-	20,000	(20,000)	-	-
National Lottery - Raising Aspirations and Following Dreams	-	249,997	(40,720)	-	209,277
	<u>339,497</u>	<u>329,890</u>	<u>(104,779)</u>	<u>(26,533)</u>	<u>538,075</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

16. **STATEMENT OF FUNDS** (continued)

	<u>Balance</u> <u>1st April</u> <u>2023</u> £	<u>Income</u> £	<u>Expended</u> £	<u>Transfers</u> <u>Between</u> <u>Funds</u> £	<u>Balance</u> <u>31st March</u> <u>2024</u> £
Unrestricted Funds -					
Running Costs Reserve	78,000	-	-	12,000	90,000
Unrestricted Funds -					
General Funds	115,253	234,021	(281,890)	14,533	81,917
	<u>532,750</u>	<u>563,911</u>	<u>(386,669)</u>	<u>-</u>	<u>709,992</u>

Restricted Funds

These represent funds received which are restricted for a specific purpose. Amounts are released from these funds when the expenditure to which they relate is incurred by the charity.

The restricted funds received are summarised as follows:-

Coalfields Regeneration Trust (1), Urban II and Strategic Health

Funds were received to help cover the expenditure associated with the development of the Lisa Dixon Centre. The costs associated with this project have been capitalised and shown as an asset on the balance sheet. The funds are to be released in line with the depreciation policy of the assets.

Coalfields Regeneration Trust (2)

Funds were received to help cover the expenditure associated with the building of premises to house a second hand furniture shop and to contribute to salary costs. The costs associated with this building project have been capitalised and shown as an asset on the balance sheet. The funds are to be released in line with the depreciation policy of the assets.

Haswell Parish Council

Grant funding was received last year to purchase kitchen equipment. This was spent this year.

Durham County Council - Diabetes Support

Grant funding was received to deliver activities to raise awareness of diabetes.

Durham County Council - Fun and Food

Grant funding was received to deliver food and activities during the summer holidays.

Durham County Council - Easter Eggstravaganza

Grant funding was received to support Easter 'eggstravaganza' activities, including staffing and food. This grant was unspent at the year end.

County Durham Community Foundation - Warm Spaces

Grant funding was received to contribute to heating bills to ensure the centre is warm.

County Durham Community Foundation - Welcome Spaces

Grant funding received to provide a warm welcome café.

Durham County Council - Fun and Food

Grant funding was received to deliver food and activities during the October half term holidays.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

16. STATEMENT OF FUNDS *(continued)*

Durham County Council - Fun and Food

Grant funding was received to deliver food and activities during the February half term holidays.

B & Q Foundation

Grant funding received to help trainees build a learning circle in the sensory garden.

Mencap - Together Fund

Grant funding received for the health and wellbeing of trainees including a programmes of activities, gym related circuits, learning the rules of boccia and the provision of new equipment to allow these activities to take place.

Mark Benevolent Fund

Grant funding received to renovate the community café and to support the 'Patch to Plate' project.

The Baily Thomas Charitable Fund

Grant funding received to reduce social isolation for people with a learning disability.

National Lottery - Raising Aspirations and Following Dreams

Grant funding was received to support the Raising Aspirations and Following Dreams project. The funding will mainly support staffing costs and overheads to allow the charity to run the project. This is a three year project with the funding being received in staged payments.

Unrestricted Funds - Designated

These are funds given to the charity for a designated purpose. These funds are summarised as follows:

Running Costs

The Trustees consider it prudent to designate an amount of unrestricted reserves for running costs in the event something unforeseen should happen to the charity. An amount of £90,000 has been allocated to this reserve and this is intended to cover staffing and redundancy costs, equipment leasing costs and general overheads such as light and heat. £12,000 has been transferred from general reserves to increase the amount allocated to this reserve during the year.

Unrestricted Funds - General

These funds can be used in anyway by the trustees in accordance with the objectives of the charity.

Transfer Between Funds

£26,533 of restricted reserves has been spent on capital expenditure during the year and a transfer has been made to unrestricted reserves as the restriction no longer applies.

17. INDEPENDENT EXAMINER'S FEE

The independent examination work conducted entailed a fee of £800

18. TAXATION

As a Charity, Haswell and District Mencap is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

19. ANALYSIS OF NET ASSETS

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>TOTAL</u> <u>£</u>
Tangible Fixed Assets	93,809	326,659	420,468
Current Assets	112,801	211,416	324,217
Current Liabilities	(34,693)	-	(34,693)
Net Assets at 31st March 2024	<u>171,917</u>	<u>538,075</u>	<u>709,992</u>

20. RELATED PARTY TRANSACTIONS

The trustees (and directors for the purpose of company law) of Haswell and District Mencap are also the directors of Haswell Catering Services Limited and The Hive @ Haswell Limited.

The provision of services between the three companies are by their very nature connected and transactions are recorded accordingly. The primary purpose of Haswell Catering Services Limited and The Hive @ Haswell Limited is to generate surplus funds to donate to Haswell and District Mencap.

During the year Haswell and District Mencap paid for goods and services on behalf of Haswell Catering Services Limited and vice versa.

In recognition of the support, services and catering supplied to Haswell and District Mencap over a sustained period of time, the trustees of Haswell and District Mencap have taken the decision to waive some of the amount due to the charity by Haswell Catering Services Limited thus reducing the amount owed by £69,000.

At the year end, the amount owed by Haswell Catering Services Limited to Haswell and District Mencap was £68,777 (2023: £110,042) and this amount is shown in debtors.

During the year Haswell and District Mencap paid for goods and services on behalf of The Hive @ Haswell Limited and vice versa. At the year end, the amount owed by The Hive @ Haswell Limited to Haswell and District Mencap was £7,969 (2023: £12,827) and this amount is shown in debtors.

No other transactions with related parties were undertaken such as are required to be disclosed under FRS 102.

21. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees, there is no ultimate controlling party of the charity other than the board itself.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2024

*The following page does not form part of the
Statutory Financial Statements*

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
YEAR ENDED 31ST MARCH 2024
DETAILED ANALYSIS OF INCOME AND EXPENDITURE

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Total</u> <u>2024</u> <u>£</u>	<u>Total</u> <u>2023</u> <u>£</u>
INCOME				
Grants Receivable	-	329,890	329,890	100,470
Donations - General	9,348	-	9,348	3,022
Shop Sales	22,027	-	22,027	18,586
Fundraising Income	28,990	-	28,990	28,547
Members Fees	1,252	-	1,252	1,613
Day Care	171,624	-	171,624	165,963
Trips and Outings	293	-	293	1,939
Room Hire	-	-	-	60
Day Care Lunches	195	-	195	270
Sundry Income	292	-	292	672
	<u>234,021</u>	<u>329,890</u>	<u>563,911</u>	<u>321,142</u>
EXPENDITURE				
Shop Purchases	1,475	-	1,475	1,234
Fundraising Costs	3,538	1,520	5,058	5,353
Group Expenses	4,069	9,864	13,933	10,022
Wages and Salaries	100,406	71,487	171,893	157,691
Staff Pension Contributions	3,213	-	3,213	2,571
Rent, Rates and Water	6,639	-	6,639	4,316
Leasing Charges	17,746	-	17,746	15,427
Heat and Light	12,875	7,580	20,455	16,499
Telephone and Internet	2,540	-	2,540	2,048
Repairs and Maintenance	3,570	4,390	7,960	61,195
Printing, Postage and Stationery	1,336	-	1,336	1,223
Insurance	5,445	-	5,445	5,301
Motor and Travel Expenses	14,934	100	15,034	10,789
Legal and Professional Fees	4,603	-	4,603	8,953
Accountancy and Bookkeeping	5,170	-	5,170	4,559
Independent Examiner's Fees	800	-	800	800
Bank Charges and Interest	1,480	-	1,480	384
Intercompany Movement	69,000	-	69,000	-
Cleaning	5,598	-	5,598	5,869
Gifts	537	-	537	233
Licences and Subscriptions	1,257	-	1,257	722
Sundry Expenses	1,423	-	1,423	208
Trainee and Volunteers Expenses	204	-	204	207
Depreciation	9,433	9,838	19,271	21,897
Computer Expenses	3,346	-	3,346	3,647
Trips and Outings	274	-	274	3,675
Loss on Disposal of Assets	979	-	979	-
	<u>281,890</u>	<u>104,779</u>	<u>386,669</u>	<u>344,823</u>
(DEFICIT)/SURPLUS FOR THE YEAR	<u>(47,869)</u>	<u>225,111</u>	<u>177,242</u>	<u>(23,681)</u>

HASWELL AND DISTRICT MENCAP

England & Wales - Charity number 1113417

Accounts



COMPANY REGISTRATION NUMBER 05484495

REGISTERED CHARITY NUMBER 1113417

**HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2022

BELL TINDLE WILLIAMSON LLP

Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
YEAR ENDED 31ST MARCH 2022

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HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2022 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Foreword from the Chief Executive - Hayley Jean Hood

As I reflect back over 2021/2022 I find it incredibly difficult to express my thoughts and thanks to everyone involved in our charity who responded magnificently, tirelessly and with great personal sacrifice, ensuring that our people with a learning disability remained safe and supported during a period of change as we returned to working practice following a period of closure due to the pandemic.

I am grateful that despite the terrible difficulties we all faced, as an organisation we were able to innovate and change to ensure we could still reach the people who needed us most. The needs of people changed significantly during this time and our support services were in greater demand than ever before.

As services and activities began to open up again, we are looking to the future with greater positivity. We have innovated, changed, and looked at new ways to engage with people and create new income streams.

Financially, the goal for 2021/22 was to simply survive.

Just like all of our colleagues in the voluntary sector we have seen an increase in both need and demand for our services, again a reflection of the nationwide trends.

I would personally like to thank the board of trustees who have given great support and vision over the last year. When times were challenging the board of trustees had an amazing can-do approach with a positive attitude to looking past the pandemic.

Looking ahead to 2022/2023 we have decided to continue with the three phase plan which came to a sudden halt due to the pandemic: Stabilise-Survive-Thrive.

We are confident that we can achieve our vision but we are under no illusion that 2022/2023 will bring a new set of fresh challenges as we emerge from the pandemic and funding priorities change. As yet, we do not know what we are facing, how long this will continue or what the future holds.

We are prepared to face both new challenges and new opportunities head on, strategically planning our priorities against the budget available.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

Introduction to the Charity

People with a learning disability find it harder than others to learn, understand and communicate. However, like all of us they are individuals who want different things from life and need different levels of support to achieve these goals. Haswell & District Mencap works to ensure that people with a learning disability and their carers have access to relevant support and services to help them to get what they want out of life.

Haswell & District Mencap is a local, independent charity, with two subsidiary social enterprises that supports children and adults with a learning disability, their carers and the wider community. At Haswell & District Mencap we have a holistic approach to support and aim to be a resource for the whole family, long term.

Haswell & District Mencap's services are wide reaching and reflective of learning disabilities needs throughout the North East of England. At present they include; Arts & Crafts, Sporting Clubs, accredited and non-accredited learning opportunities, work based daycare services, personalised daycare services, health & wellbeing services, an employment support club, advocacy, campaigning and carer support.

Our Purposes and Activities

Vision

Haswell and District Mencap shares the Royal Mencap vision of an organisation where everyone with a learning disability has an equal right to choice, opportunity and respect, with adequate support for individual needs.

Our Mission

Haswell and District Mencap is a charity aimed at providing services, activities and support to people with a learning disability, their carers and the wider community.

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association are to:

- Offer relief for people with learning disabilities with the provision of help and support for them and for their families, dependants and carers.
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people in the wider community.

Our strategic aim is to achieve all this through a combination of:

- Campaigning for better services and opportunities for people with a learning disability.
- Providing specialist services and support.
- Funding services, activities and support services for people with a learning disability and their carers.
- Integrated involvement in wider community activities.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

How Our Activities Deliver Public Benefit

Haswell and District Mencap have a legal obligation to demonstrate public benefit arising from the Charities Act 2006. We have referred to the Charity Commissions Guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

In particular the trustees consider how planned activities will contribute to the aim and objectives they have set. The outworking of our aims and who we try to help are described in our mission statement above.

All our charitable activities focus on enabling people with a learning disability to live full and rewarding lives and are undertaken to further our charitable purposes for the public benefit. Our aims fully reflect the purposes the charity was set up to further.

Haswell and District Mencap are fully consistent with this concept of public benefit, most notably the following charitable purpose listed in the 2006 Charities Act:

The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

2021/22 Strategic Plan and Reflection on Successes

2021/22 was a year of adapting and focussing on survival. Our main focus this year was to actively promote our new services and building space to create additional income streams.

It is our hope that through this document we can demonstrate the importance of our work and the difference that this makes to the lives of people with a learning disability, their carers and the wider community.

In 2021/22 our strategic plan included the following targets and objectives:

	Priority area	How we will achieve this	Evidence	Date achieved
1	Reducing stigma and discrimination	Positively promote and focus on "ability" via social media channels. Grow and develop our social media presence to promote our work.	We actively promote ability on our social media channels. Our social media following has increased throughout the year and we now have an Instagram page with a growing following.	Ongoing. Ongoing.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

2021/22 Strategic Plan and Reflection on Successes (continued)

	Priority area	How we will achieve this	Evidence	Date achieved
2	Social Care	<p>Design and implement a new daycare offer to include new features to meet the needs of the people we serve.</p> <p>Source and secure funding to develop a digital offer.</p> <p>Increase food support to vulnerable families</p> <p>Provide continuous signposting to families requiring additional support.</p>	<p>During the year we launched Activm8s - a health and well-being project.</p> <p>Funding was secured to provide each trainee with an iPad. Work has started on our Lets Get Digital training.</p> <p>In partnership with Feeding Families we provided support to vulnerable households throughout the pandemic</p> <p>As a partner of DCC Fun & Food project we supported children throughout the pandemic with free activities and food to tackle holiday hunger.</p> <p>We linked with DCC Adult Social Care and Health Team to provide food parcels to adults with a learning disability.</p> <p>We partnered with East Durham Trust, Feeding Families and Durham County Carers Support to enhance support provision.</p>	
3	Supporting Friendships and Relationships	<p>Ensure that a remote offer is in place to remain connected.</p> <p>Source and secure funding to enable friendships and relationships are maintained throughout the pandemic</p>	<p>Our lets get digital project enabled us to work with families during the pandemic.</p> <p>Funding was also sought to enable home delivery of activity packs to our trainees as part of "The Booster Bus Project".</p>	

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

2021/22 Strategic Plan and Reflection on Successes (continued)

	Priority area	How we will achieve this	Evidence	Date achieved
5	Improving Health <i>(continued)</i>	Develop a winter plan to meet the needs of the families that we support.	New audit system introduced to ensure standards are maintained. Winter plan developed in partnership with DCC and public health. Health promotion material shared to families, trainees and carers.	
6	Early Interventions	Increase support to vulnerable families throughout the pandemic. Work in partnership with external agencies to provide an enhanced offer. Diversify delivery, where required in line with government guidance.	In collaboration with DCC Fun and Food Team we provided home activity packs and free meals to vulnerable families. In partnership with Feeding Families we provided food parcels to vulnerable members and their families across east Durham. We supported the local primary schools with meal deliveries during the pandemic. We worked in partnership with East Durham Trusts - Supporting Poverty in East Durham Team to provide additional activities and food to vulnerable families.	
7	Organisational Development	Source and secure funding to further develop the hive to create sustainable income streams. Source and secure funding to make the premises more environmentally friendly and financially sustainable.	We secured a full cost recovery funding package for the renovation of the hive including the cellar. The renovations were completed on schedule. A funding package was secured to improve our energy efficiency. LED lighting and loft insulation was installed across both buildings. Externally dusk till dawn LED lighting was also installed.	

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

2021/22 Strategic Plan and Reflection on Successes (continued)

	Priority area	How we will achieve this	Evidence	Date achieved
7	Organisational Development <i>(continued)</i>	Review business operations to ensure that government guidelines are rigorously enforced to protect stakeholders safety. Explore and create opportunities for corporate sponsorship and in-kind donations.	A robust and rigorous risk assessment was conducted in collaboration with all stakeholders and regularly audited and reviewed. New policies and procedures were implemented. Staff received regular updates and additional training. The Business Continuity Plan was reviewed and amended to meet new demands. Corporate sponsorships and partnerships were formalised with Barclays Bank, Veolia and Great Annual Savings Group.	

Achievements and Performance

Haswell and District Mencap is a very well known charity. The majority of our income comes from contracts, donations from our social enterprises and community support in our shops and kitchen. The money enables us to directly support people with a learning disability, their carers and the wider community.

Our work is across three broad areas:

- Providing services that support people.
- Supporting people within the Mencap community and beyond.
- Fighting for change and understanding.

All of our work links to our strategic plan which takes us up to March 2023. People with a learning disability are at the heart of all we do. We provide the support they need to be involved as full members of their community, taking their place in society. The environment in which we are working is changing all the time. Because of this, we must expect to change too, adapting to meet or exceed the expectations of our stakeholders.

Our services in education, employment, leisure and advocacy are about providing the support that people with a learning disability, their carers and the wider community need. We are committed to:

- Supporting people to learn and develop.
- Supporting people to work or take part in activities that suit them.
- Supporting people to speak up for themselves and their needs and wishes.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

Achievements and Performance *(continued)*

Statistics

During 2021/22, our beneficiaries included:



128 children and adults with a learning disability.



63 parent carers.



An average of 126 people supported per week.



18 volunteers.

Financial Review

Making the most of our resources in 2021/22

Haswell and District Mencap manages its financial affairs through a planning process that aligns operational plans to available resources. This process enables us to manage the competing demands of our priorities within the financial constraints and uncertainties we inevitably face. Not only do we need to match incoming resources with expenditure, but also manage the long term need for cash to pay for our assets.

We are a large organisation and are sometimes viewed as having large resources. In reality, we face the same issues as any charity does in making sure that we can fund our work adequately. Each scheme, group, project, contract or service faces the same funding challenge to make ends meet.

Much of our income is generated through contracts to provide services and we are experiencing strong competition from other providers, often in the private sector. This means we have to be very efficient and effective in order to maintain our unique high quality, which is fundamental to our purpose.

Financial Performance in 2021/22

We have worked hard this year to secure funding from a number of income streams. We are extremely lucky to have a wide range of funders which include corporate supporters, grant giving bodies and individual supporters to whom we are very grateful for their kindness and generosity. We also undertake a significant amount of contract work for our services which has resulted in a certain level of guaranteed funding.

This has been a tough year for fundraising with many funding opportunities no longer available.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

Financial Review *(continued)*

Financial Performance in 2021/22 *(continued)*

In total donations and grants to the value of £37,935 were secured over the 12 month period.

Grants were received from: RMS - Lets Get Digital, Children In Need, East Durham Trust, AAP Fun and Food Project, SPIED Project and DCC - Infection Protection.

Fundraising income amounted to £21,751 in the period.

A large proportion of our funds are restricted in use e.g. they are grants received for a specific purpose. The figure of restricted funds at the end of the year was £346,335. The figure of fixed assets (including property, vehicles, fixtures and fittings) was £436,081. The figure of unrestricted funds available was £210,096. Taking into account debtors of £116,682 and creditors of £12,893.

The total value of society assets and money in the bank is £556,431

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

Reserves Policy and Going Concern

It is the aim of the charity to have at least three months worth of operating costs held as a liquid reserve. The Board is working towards meeting this target.

The Charity regularly assesses and reviews its reserves policy in line with financial performance, risk and the external environment. The charity's reserves policy is to aim for sufficient levels of reserves to enable operating activities to be maintained for a minimum of 6 months, taking account of potential risks and contingencies that may arise from time to time.

Plans for Future Periods

The plans for 2022/23 are as follows:

Reducing Stigma and Discrimination

- Extend our core offer to Children and Young People working with external providers.
- Grow and further develop our online presence to promote our successes.

Social Care

- Develop our "Let's Get Digital Programme" to develop Digital Leaders.
- Develop our outdoor spaces to create new and exciting opportunities.
- Review of the core daycare offer.
- Develop partnerships with external providers to create new opportunities and services.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

Plans for Future Periods *(continued)*

Supporting Friendships and Relationships

- Create a multi-generational offer for The Hive.
- Further develop the “Lets Get Digital” offer to provide all trainees with digital devices to stay connected.
- Develop relationships with other providers to explore joint working opportunities.

Employment

- Further develop the “Lets get Digital” project to incorporate a digital café and online training to meet the needs of our trainees, members, carers and the wider community.
- Create four posts for young people on the governments kickstart scheme.

Improving Health

- Design and deliver a comprehensive Health and Wellbeing programme to both trainees and the wider community to support re-engagement to reduce social isolation.
- Engage with external providers to deliver new health and well-being opportunities.
- Work with families and care co-ordinators to ensure hospital passports and annual health checks are in place.

Early Interventions

- Work with external providers to ensure the continuation of food support during school holidays.
- Work with partners to develop new children and young people opportunities.
- Design and create a weekly club to support vulnerable families.
- Design and create a weekly club to create opportunities for young people to meet their needs.

Organisational Development

- Apply to the school of social entrepreneurs to further develop our business model.
- Renovate and update the premises in accordance with business needs.
- Full rebrand of café and catering services.
- Work with partners to develop the outdoor spaces and secure an appropriate funding package.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

Reference and Administrative Details

<i>Charity Registration Number:</i>	1113417
<i>Company Registration Number:</i>	05484495 (England and Wales)
<i>Registered Office:</i>	Lisa Dixon Centre Burt Close Haswell County Durham DH6 2DA
<i>Independent Examiner</i>	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP Chartered Accountants The Old Post Office 63 Saville Street North Shields NE30 1AY
<i>Bankers:</i>	HSBC Bank plc Peterlee County Durham SR8 1AT
<i>External Advisors:</i>	Peninsula Business Services

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees. The trustees who served during the year and since the year end are as follows:

Key Management Personnel Haswell and District Mencap: Trustees' and Directors

<i>Elected Trustees:</i>	Ms Sophie Brown David Jackson Ms Elizabeth Willis William Robert McCafferty Ms Cheryl Overton Mrs Karen Buck	<i>(Appointed 31st January 2022)</i>
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Key Management Personnel Haswell and District Mencap: Management

<i>President:</i>	Keith Tweddle
<i>Secretary:</i>	Mrs Jean Dixon MBE
<i>Chief Executive:</i>	Mrs Hayley Jean Hood

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

Structure, Governance and Management

Governing Document

Haswell and District Mencap is a charitable company limited by guarantee, incorporated on 20th June 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association amended by special resolution on 12th December 2006.

The present directors, and any past directors who served during the year, are stated above, together with the names of the senior executive staff. The President, Vice President and external advisers of Haswell and District Mencap are also stated above.

Appointment of Trustees

The board of trustees consists of a maximum of 12 members. Trustees are actively sought and will be voted onto the board of trustees at the Annual General Meeting. Individuals living or working within the Haswell and District Mencap area of benefit may apply to become a trustee of the charity.

All of the trustees give their time voluntarily and do not receive any financial benefits or emoluments from the charity. Each member of the board of trustees agrees to contribute £1.00 in the event of the charity winding up.

Register of Members

Haswell and District Mencap is a membership organisation. Membership is open to people with a learning disability, their parents and carers and the wider community in the capacity of a loyalty member.

The company shall maintain a Register of Members in which the name and address of every member, the dates on which they became a member and when they ceased to be a member shall be recorded. Every member shall complete a subscription form to become a member. A member shall notify the Secretary in writing within seven days of a change to his or her name or address.

Cessation of Membership

The rights and privileges of a member shall not be transferable nor transmissible, and all such rights and privileges shall end upon the member ceasing to be such.

A member shall cease to be a member if she or he:

- resigns in writing; or
- fails to pay the annual subscription within three months after the date it became due; or
- is expelled by the directors for conduct prejudicial to the charity, provided that any member whose expulsion is proposed shall have the right to make representation to the meeting at which the decision is to be made.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

Structure, Governance and Management *(continued)*

Trustee Induction and Training

All trustees are familiar with the practical work of the charity and have, also, been encouraged to consult the various Charity Commission publications signposted through the Commission's guide "The Essential Trustee" and the information sheets provided on the Commission's website.

In the forthcoming year, the trustees will seek to ensure appropriate training is provided for them and that proposals are brought forward to enhance the potential pool of the trustees. Training of trustees will be led by the Chairperson and will cover:

- The obligations of trustees.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- Resourcing and the current financial position as set out in the latest published financial statements.
- Future plans and objectives.

Governance

Haswell and District Mencap is committed to maintaining the highest standards of governance and has determined that the organisation should meet the principles outlined in the Charity Commissions new Code of Governance.

Organisational Purpose

We have a clear, sustainable strategy and business plan consistent with the charity's purpose and a framework to evaluate and monitor our impact. We are developing our approach to collaboration and to working with our stakeholders to increase our impact.

Leadership

Ultimate responsibility for governance of the charity is entrusted to the board of trustees, which consists of up to 12 trustees. Whilst suitably challenging and diverse views are welcome, collaborative responsibility is taken. Best practice is followed in terms of the management of the Chief Executive and there are clear distinctions between the role of trustees and the executive team. The board holds a range or reserved matters and delegates certain authority to the executive team in order to run the organisation efficiently.

Integrity

The board is very conscious of the need to safeguard Haswell and District Mencap's reputation and operates to the highest ethical standards, with trustees signing up to a code of conduct and regularly declaring conflicts of interest.

Policies

There have been several changes in policy and as a result of such, Peninsula Business Services have supported us once again to assist with Human Resource & Health & Safety Management.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

Structure, Governance and Management *(continued)*

Related Parties

In far as it is complementary to the charity's objects the charity is guided by local policy and partnerships. There are no other notable related party transactions involving trustees during the financial year.

Pay Policy for Senior Staff

The board of directors, who are the charity's trustees, give all of their time freely and no director received remuneration in the year. The pay of senior staff is reviewed annually. Senior staff salaries are considered in line with the organisation's size, the complexity of the roles and the responsibilities that the staff carry.

Employees

Haswell and District Mencap aims to be an organisation where employees enjoy a sense of fulfilment and where they feel supported and developed. Employees are kept fully informed about Haswell and District Mencap's strategy and objectives, as well as day-to-day news and events. Regular information about the organisation is available through meetings and briefings. All employees are encouraged to give their suggestions and views on performance and strategy.

Haswell and District Mencap supports equal opportunities, holding the positive about disabled people symbol. A policy of recruitment and selection on the basis of aptitude and ability without discrimination is followed. Haswell and District Mencap pursues both the employment of disabled people and the continued employment and retraining of employees who become disabled while employed by the organisation.

Haswell and District Mencap is committed to the training, career development and promotion of all employees. An individual's career development is assessed with an annual appraisal and 1-2-1's. Training programmes are provided to meet any on-going needs, with the aim of developing employees for both their current and their future roles.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks. Strong internal controls have now been developed to deal with such risks.

As part of the risk management process, the trustees have implemented a risk management strategy which comprises:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any of these risks materialise.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees (who are also the directors of Haswell and District Mencap for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which 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 the income and expenditure for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements 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.

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

Statement of disclosure to our independent examiners

In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

E. J. Hartshorne-Ferguson BA FCA of Bell Tindle Williamson LLP will continue in office as independent examiner for the ensuing year.

This report was approved by the trustees on 31st January 2023 and is signed on their behalf by:

.....
MS S. BROWN
Trustee

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

I report on the financial statements of the charity for the year ended 31st March 2022, which are set out on pages 17 to 31.

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 financial statements. The Charity's 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 Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements 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:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.
 - (c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.
 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Bell Tindle Williamson LLP
 Chartered Accountants
 The Old Post Office
 63 Saville Street, North Shields
 Tyne & Wear, NE30 1AY

E. J. Hartshorne-Ferguson BA FCA
 Independent Examiner
 CHARTERED ACCOUNTANTS AND
 REGISTERED AUDITORS
 31st January 2023

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2022

	<u>Note</u>	<u>Unrestricted Funds £</u>	<u>Restricted Funds £</u>	<u>2022 £</u>	<u>2021 £</u>
INCOME					
Donations and Legacies	3	25,188	12,747	37,935	230,590
Income from Charitable Activities	4	132,418	-	132,418	185,942
Activities for Generating Funds	5	37,830	-	37,830	25,971
TOTAL INCOMING RESOURCES		<u>195,436</u>	<u>12,747</u>	<u>208,183</u>	<u>442,503</u>
EXPENDITURE					
Cost of Raising Funds	6	(6,701)	-	(6,701)	(1,132)
Expenditure on Charitable Activities	7	(235,051)	(47,353)	(282,404)	(266,381)
TOTAL EXPENDITURE		<u>(241,752)</u>	<u>(47,353)</u>	<u>(289,105)</u>	<u>(267,513)</u>
NET EXPENDITURE AND NET MOVEMENT IN FUNDS FOR THE YEAR		(46,316)	(34,606)	(80,922)	174,990
RECONCILIATION OF FUNDS					
Transfer Between Funds	16	45,049	(45,049)	-	-
Total Funds Brought Forward		211,363	425,990	637,353	462,363
TOTAL FUNDS AT 31ST MARCH 2022	16	<u>210,096</u>	<u>346,335</u>	<u>556,431</u>	<u>637,353</u>

The Statement of Financial Activities includes all gain and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The notes on pages 19 to 31 form part of these financial statements

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2022

	<u>Note</u>	<u>2022</u>		<u>2021</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS	12		436,081		434,097
CURRENT ASSETS					
Stocks	13	1,800		2,050	
Debtors	14	116,682		102,875	
Cash at Bank and in Hand		14,761		110,867	
		<u>133,243</u>		<u>215,792</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	15	<u>(12,893)</u>		<u>(12,536)</u>	
NET CURRENT ASSETS			<u>120,350</u>		<u>203,256</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			556,431		637,353
NET ASSETS			<u><u>556,431</u></u>		<u><u>637,353</u></u>
FUNDS					
Unrestricted Funds	16				
General Funds		195,020		196,287	
Designated Funds		<u>15,076</u>		<u>15,076</u>	
			210,096		211,363
Restricted Funds	16		346,335		425,990
			<u>556,431</u>		<u>637,353</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st March 2022 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 31st January 2023 and are signed on behalf of the board by:

.....
MS S. BROWN
Trustee
Company Registration Number: 05484495

The notes on pages 19 to 31 form part of these financial statements

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. **ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention, and in accordance with the 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.

Haswell and District Mencap 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 note(s).

b) **Preparation of the Financial Statements on a Going Concern Basis**

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The trustees have considered the impact of Covid-19 and the financial assistance received when reaching this judgement. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) **Cash Flow Statement**

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) **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 income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Monies raised from activities for generating funds are included when received.
- Incoming resources from charitable activities are accounted for when earned.
- Investment income is included when receivable.

HASWELL AND DISTRICT MENCAP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES *(continued)*

e) Fund Accounting

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds received for a particular purpose.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) Tangible Fixed Assets

All fixed assets are initially recorded at cost.

i) Tangible Fixed Assets and Restricted Funds

Haswell and District Mencap may receive grants that can only be used for expenditure on fixed assets. The directors consider that the following policies are required to satisfy their obligations under Company and Charitable Law:-

- Expenditure on the fixed asset is capitalised. The fixed asset being depreciated over its useful economic life in accordance with the company's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund.

HASWELL AND DISTRICT MENCAP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES (continued)

j) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Building and Installation	2% straight line
Playground Equipment	10 years straight line
Fixtures and Fittings and Office Equipment	25% reducing balance
Motor Vehicles	25% reducing balance
Toys	25% reducing balance

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Stocks

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

m) Cash at Bank and in Hand

Cash at bank and in hand comprises petty cash and funds held in the charity bank current account and deposit account.

n) Creditors and Provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

p) Finance Lease Agreements

Where the charitable company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

HASWELL AND DISTRICT MENCAP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. **ACCOUNTING POLICIES** *(continued)*

q) **Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

r) **Defined Contribution Plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

2. **LEGAL STATUS**

The company is limited by guarantee and has no share capital. In the event of a winding up every trustee undertakes to contribute such amount as may be required for the payment of liabilities not exceeding a total of £1 each.

3. **DONATIONS AND LEGACIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Grants				
SPIED Project	-	843	843	-
Postcode Neighbourhood	-	-	-	15,502
RMS - Lets Get Digital	-	3,849	3,849	2,000
Believe Housing Group	-	-	-	500
Willan Charitable Trust	-	-	-	5,000
Groundwork UK	-	-	-	500
St James Place	-	-	-	500
East Durham AAP - Fun and Food Project	-	3,780	3,780	4,260
Keyfund	-	-	-	45,000
Mencap Sports	-	-	-	5,795
The Clothworkers Foundation	-	-	-	3,625
<i>Carried Forward</i>	-	8,472	8,472	82,682

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

3. **DONATIONS AND LEGACIES** *(continued)*

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>TOTAL</u>	<u>2021</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Brought Forward</i>	-	8,472	8,472	82,682
Children In Need	-	2,500	2,500	12,500
East Durham AAP	-	-	-	5,275
DCC Infection Prevention	5,546	-	5,546	11,278
East Durham Trust	-	1,775	1,775	700
Big Lottery Fund	-	-	-	47,489
Big Lottery Fund	-	-	-	20,000
Local Authority Grant	17,667	-	17,667	10,000
HMRC CJRS Grants	-	-	-	38,531
				-
Donations - Haswell Furniture Enterprises	-	-	-	-
Donations - Minibus Fund	1,753	-	1,753	250
Donations - Building Fund	-	-	-	-
Donations - General	222	-	222	1,885
	<u>25,188</u>	<u>12,747</u>	<u>37,935</u>	<u>230,590</u>

4. **INCOME FROM CHARITABLE ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>TOTAL</u>	<u>2021</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Day Care	125,437	-	125,437	24,651
Members Fees	13	-	13	65
Trips and Outings	-	-	-	-
Room Hire	-	-	-	100
Mencap Groups	-	-	-	-
Monthly Draw	-	-	-	-
Sundry Income	-	-	-	5,000
NCC Stability Payment	6,968	-	6,968	156,126
	<u>132,418</u>	<u>-</u>	<u>132,418</u>	<u>185,942</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

5. **ACTIVITIES FOR GENERATING FUNDS**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Shop Sales	16,079	-	16,079	4,542
Fundraising Income	21,751	-	21,751	21,429
	<u>37,830</u>	<u>-</u>	<u>37,830</u>	<u>25,971</u>

6. **COST OF RAISING FUNDS**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Shop Purchases	955	-	955	502
Fundraising Costs	5,746	-	5,746	630
	<u>6,701</u>	<u>-</u>	<u>6,701</u>	<u>1,132</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>TOTAL</u>	<u>2021</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	114,622	34,315	148,937	122,145
Staff Pension Contributions	2,137	-	2,137	1,789
Management Charges	-	-	-	45,998
Rent, Rates and Water	3,754	-	3,754	5,627
Group Expenses	3,271	2,000	5,271	8,498
Heat and Light	15,055	-	15,055	8,619
Leasing Charges	12,907	-	12,907	12,206
Training	300	-	300	190
Depreciation	12,495	9,838	22,333	15,382
Motor and Travel Expenses	9,347	200	9,547	8,475
Repairs and Maintenance	12,666	500	13,166	7,988
Insurance	4,409	-	4,409	4,065
Cleaning	7,631	-	7,631	6,394
Bank Charges	296	-	296	44
Printing, Postage and Stationery	1,800	-	1,800	1,883
Telephone and Internet	2,517	-	2,517	4,934
Gifts	275	-	275	99
Licences and Subscriptions	1,907	-	1,907	912
Trainee and Volunteers Expenses	183	500	683	284
Sundry Expenses	246	-	246	551
Governance Costs (See Below)	25,585	-	25,585	12,663
Trainee Donations	-	-	-	(114)
Computer Expenses	3,648	-	3,648	3,869
HMRC Interest	-	-	-	62
(Profit)/Loss on Disposal of Minibus	-	-	-	(6,182)
	<u>235,051</u>	<u>47,353</u>	<u>282,404</u>	<u>266,381</u>

8. ANALYSIS OF GOVERNANCE COSTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u> <u>TOTAL</u>	<u>2021</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Independent Examiner's Fees	2,800	-	2,800	2,800
Accountancy and Bookkeeping Fees	3,550	-	3,550	4,765
Legal and Professional Fees	19,235	-	19,235	5,098
	<u>25,585</u>	<u>-</u>	<u>25,585</u>	<u>12,663</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

9. NET MOVEMENT IN FUNDS FOR YEAR

	<u>2022</u> <u>TOTAL</u> <u>£</u>	<u>2021</u> <u>TOTAL</u> <u>£</u>
The net movement in funds is stated after charging:		
Independent Examiner's Fees	2,800	2,800
Accountancy and Bookkeeping Fees	3,550	4,765
Operating Leases	12,907	12,206
Depreciation of Tangible Fixed Assets	<u>22,333</u>	<u>15,382</u>

10. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u> <u>£</u>	<u>Restricted</u> <u>£</u>	<u>2022</u> <u>TOTAL</u> <u>£</u>	<u>2021</u> <u>TOTAL</u> <u>£</u>
Wages and Salaries	108,381	34,315	142,696	119,024
Employer National Insurance Contributions	6,241	-	6,241	3,121
Employer Pension Contributions	2,137	-	2,137	1,789
	<u>116,759</u>	<u>34,315</u>	<u>151,074</u>	<u>123,934</u>

During the current and previous financial year no employee received emoluments in excess of £60,000.

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2021: £nil) nor were they reimbursed expenses during the year (2021: £nil). Ms S. Brown, a charity trustee received £15,680 (2021: £nil) for consultancy services supplied to the charity.

The key management personnel of the charity comprise the trustees and the chief executive. The employee benefits of the chief executive were £35,997 (2021: £35,804).

11. STAFF NUMBERS

Haswell and District Mencap had an average of 9 (2021: 9) members of staff during the year.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

12. TANGIBLE FIXED ASSETS

	<u>Building & Installation</u> £	<u>Playground Equipment</u> £	<u>Motor Vehicles</u> £	<u>Toys</u> £	<u>Fixtures & Fittings</u> £	<u>Total</u> £
COST						
As at 1 April 2021	548,308	13,804	46,479	1,763	103,185	713,539
Additions	6,560	-	-	-	17,757	24,317
Disposals	-	-	-	-	-	-
As at 31 March 2022	<u>554,868</u>	<u>13,804</u>	<u>46,479</u>	<u>1,763</u>	<u>120,942</u>	<u>737,856</u>
DEPRECIATION						
As at 1 April 2021	144,717	13,804	22,593	1,727	96,601	279,442
Charge for Year	11,097	-	6,011	9	5,216	22,333
On Disposal	-	-	-	-	-	-
As at 31 March 2022	<u>155,814</u>	<u>13,804</u>	<u>28,604</u>	<u>1,736</u>	<u>101,817</u>	<u>301,775</u>
NET BOOK VALUE						
As at 31 March 2022	<u>399,054</u>	<u>-</u>	<u>17,875</u>	<u>27</u>	<u>19,125</u>	<u>436,081</u>
As at 31 March 2021	<u>403,591</u>	<u>-</u>	<u>23,886</u>	<u>36</u>	<u>6,584</u>	<u>434,097</u>

13. STOCKS

	<u>2022</u> £	<u>2021</u> £
Closing Stock	<u>1,800</u>	<u>2,050</u>

14. DEBTORS

	<u>2022</u> £	<u>2021</u> £
Operating Debtors	760	1,406
Haswell Catering Services Limited	86,282	61,351
The Hive @ Haswell Limited	29,640	38,825
Value Added Tax	-	1,293
	<u>116,682</u>	<u>102,875</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

15. CREDITORS

	<u>Unrestricted</u> <u>Fund</u> <u>£</u>	<u>Restricted</u> <u>Fund</u> <u>£</u>	<u>Total</u> <u>2022</u> <u>£</u>	<u>Total</u> <u>2021</u> <u>£</u>
Amounts due within one year:-				
Bank Overdraft	740	-	740	-
Operating Creditors	3,734	-	3,734	7,570
Accruals & Deferred Income	3,288	-	3,288	3,610
PAYE/NIC	4,342	-	4,342	1,356
Value Added Tax	-	-	-	-
Other Creditors	789	-	789	-
	<u>12,893</u>	<u>-</u>	<u>12,893</u>	<u>12,536</u>

16. STATEMENT OF FUNDS

	<u>Balance</u> <u>1st April</u> <u>2021</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expended</u> <u>£</u>	<u>Transfers</u> <u>Between</u> <u>Funds</u> <u>£</u>	<u>Balance</u> <u>31st March</u> <u>2022</u> <u>£</u>
Restricted Funds					
Coalfields Regeneration Trust (1)	129,356	-	(3,496)	-	125,860
Coalfields Regeneration Trust (2)	31,435	-	(706)	-	30,729
Urban II	160,653	-	(4,698)	-	155,955
Strategic Health	34,729	-	(938)	-	33,791
Postcode Neighbourhood	15,502	-	-	(15,502)	-
Believe Housing Group	500	-	(500)	-	-
Keyfund	45,000	-	(20,000)	(25,000)	-
East Durham Trust AAP	5,275	-	(4,577)	(698)	-
East Durham Trust	700	-	(700)	-	-
Big Lottery Fund	2,840	-	(2,840)	-	-
SPIED Project	-	843	(843)	-	-
RMS - Lets Get Digital	-	3,849	-	(3,849)	-
East Durham AAP - Fun and Food Project	-	3,780	(3,780)	-	-
Children In Need	-	2,500	(2,500)	-	-
East Durham Trust	-	1,775	(1,775)	-	-
	<u>425,990</u>	<u>12,747</u>	<u>(47,353)</u>	<u>(45,049)</u>	<u>346,335</u>
Unrestricted Funds - Designated					
Rainbow Fountain Appeal	15,076	-	-	-	15,076
Unrestricted Funds - General					
General Funds	196,287	195,436	(241,752)	45,049	195,020
	<u>637,353</u>	<u>208,183</u>	<u>(289,105)</u>	<u>-</u>	<u>556,431</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

16. STATEMENT OF FUNDS (continued)

Restricted Funds

These represent funds received which are restricted for a specific purpose. Amounts are released from these funds when the expenditure to which they relate is incurred by the charity.

The restricted funds received are summarised as follows:-

Coalfields Regeneration Trust (1), Urban II and Strategic Health

Funds were received to help cover the expenditure associated with the development of the Lisa Dixon Centre. The costs associated with this project have been capitalised and shown as an asset on the balance sheet. The funds are to be released in line with the depreciation policy of the assets.

Coalfields Regeneration Trust (2)

Funds were received to help cover the expenditure associated with the building of premises to house a second hand furniture shop and to contribute to salary costs. The costs associated with this building project have been capitalised and shown as an asset on the balance sheet. The funds are to be released in line with the depreciation policy of the assets.

Postcode Neighbourhood

Grant funding was received to purchase equipment.

Believe Housing Group

Grant funding was received for resources for the Booster Bus Project.

Keyfund

Grant funding was received to help towards Covid measures (to enable the Centre to re-open safely) and for salaries and working capital.

East Durham Trust AAP

Grant funding was received to help towards the Holiday programme.

East Durham Trust

Grant funding was received to help towards the Holiday programme.

Big Lottery Fund

Grant funding was received to help towards the Holiday programme. Funding was also received to help with salaries and equipment purchases.

SPIED Project

Grant funding was received of provision of a childrens tea time club.

RMS - Lets Get Digital

Grant funding was received of the purchase of tablet devices and sound system for the function room.

East Durham AAP - Fun and Food Project

Grant funding with received to help with Fun and Food Project activities, staffing and food costs.

Children in Need

Grant funding was received to help towards the Holiday Hunger programme.

East Durham Trust

Grant funding was received of provision of a childrens tea time club.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

16. STATEMENT OF FUNDS *(continued)*

Unrestricted Funds - Designated

These are funds given to the charity for a designated purpose. These funds are summarised as follows:

Rainbow Fountain Appeal

Funds received for a light, sound and sensory fountain.

Unrestricted Funds - General

These funds can be used in anyway by the trustees in accordance with the objectives of the charity.

Transfer between funds

£45,049 of restricted reserves which had been previously spent on capital expenditure has been transferred to unrestricted reserves as the restriction no longer applies.

17. INDEPENDENT EXAMINER'S FEE

The independent examination work conducted entailed a fee of £2,800

18. TAXATION

As a Charity, Haswell and District Mencap is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

19. ANALYSIS OF NET ASSETS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>
	<u>Funds</u>	<u>Funds</u>	
	<u>£</u>	<u>£</u>	<u>£</u>
Tangible Fixed Assets	89,746	346,335	436,081
Current Assets	133,243	-	133,243
Current Liabilities	(12,893)	-	(12,893)
Net Assets at 31st March 2022	<u>210,096</u>	<u>346,335</u>	<u>556,431</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

20. RELATED PARTY TRANSACTIONS

The trustees (and directors for the purpose of company law) of Haswell and District Mencap are also the directors of Haswell Catering Services Limited and The Hive @ Haswell Limited.

The provision of services between the three companies are by their very nature connected and transactions are recorded accordingly. The primary purpose of Haswell Catering Services Limited and The Hive @ Haswell Limited is to generate surplus funds to donate to Haswell and District Mencap.

There were donations of £nil made in the year (2021: £nil) from Haswell Catering Services Limited to Haswell and District Mencap. During the year Haswell and District Mencap paid for goods and services on behalf of Haswell Catering Services Limited and vice versa. At the year end, the amount owed by Haswell Catering Services Limited to Haswell and District Mencap was £86,282 (2021: £61,351) is amount is shown in debtors.

There were donations of £nil made in the year (2021: £nil) from The Hive @ Haswell Limited to Haswell and District Mencap. During the year Haswell and District Mencap paid for goods and services on behalf of The Hive @ Haswell Limited and vice versa. At the year end, the amount owed by The Hive @ Haswell Limited to Haswell and District Mencap was £29,640 (2021: £38,825) is amount is shown in debtors.

No other transactions with related parties were undertaken such as are required to be disclosed under FRS 102.

22. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees, there is no ultimate controlling party of the charity other than the board itself.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2022

*The following page does not form part of the
Statutory Financial Statements*

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
YEAR ENDED 31ST MARCH 2022
DETAILED ANALYSIS OF INCOME AND EXPENDITURE

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2022</u>	<u>Total</u> <u>2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
INCOME				
Grants Receivable	5,546	12,747	18,293	179,924
Shop Sales	16,079	-	16,079	4,542
Donations - General	1,975	-	1,975	2,135
Donations - Haswell Furniture Enterprises	-	-	-	-
Fundraising Income	21,751	-	21,751	21,429
Members Fees	13	-	13	65
Day Care	125,437	-	125,437	24,651
Room Hire	-	-	-	100
Sundry Income	-	-	-	5,000
NCC Stability Payments	6,968	-	6,968	156,126
Local Authority Grant	17,667	-	17,667	10,000
HMRC CJRS Grants	-	-	-	38,531
	<u>195,436</u>	<u>12,747</u>	<u>208,183</u>	<u>442,503</u>
EXPENDITURE				
Shop Purchases	955	-	955	502
Fundraising Costs	5,746	-	5,746	630
Group Expenses	3,271	2,000	5,271	8,498
Wages and Salaries	114,622	34,315	148,937	122,145
Staff Pension Contributions	2,137	-	2,137	1,789
Management Charges	-	-	-	45,998
Rent, Rates and Water	3,754	-	3,754	5,627
Leasing Charges	12,907	-	12,907	12,206
Heat and Light	15,055	-	15,055	8,619
Telephone and Internet	2,517	-	2,517	4,934
Repairs and Maintenance	12,666	500	13,166	7,988
Printing, Postage and Stationery	1,800	-	1,800	1,883
Insurance	4,409	-	4,409	4,065
Motor and Travel Expenses	9,347	200	9,547	8,475
Legal and Professional Fees	19,235	-	19,235	5,098
Accountancy and Bookkeeping	3,550	-	3,550	4,765
Independent Examiner's Fees	2,800	-	2,800	2,800
Bank Charges	296	-	296	44
Cleaning	7,631	-	7,631	6,394
Gifts	275	-	275	99
Licences and Subscriptions	1,907	-	1,907	912
Training	300	-	300	190
Sundry Expenses	246	-	246	551
Trainee and Volunteers Expenses	183	500	683	284
Depreciation	12,495	9,838	22,333	15,382
Computer Expenses	3,648	-	3,648	3,869
Trainee Donations	-	-	-	(114)
Profit/Loss on Disposal of Minibus	-	-	-	(6,182)
HMRC Interest	-	-	-	62
	<u>241,752</u>	<u>47,353</u>	<u>289,105</u>	<u>267,513</u>
(DEFICIT)/SURPLUS FOR THE YEAR	<u>(46,316)</u>	<u>(34,606)</u>	<u>(80,922)</u>	<u>174,990</u>

HASWELL AND DISTRICT MENCAP

England & Wales - Charity number 1113417

Accounts



COMPANY REGISTRATION NUMBER 05484495

REGISTERED CHARITY NUMBER 1113417

**HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2021

BELL TINDLE WILLIAMSON LLP

Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne & Wear
NE30 1AY

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
YEAR ENDED 31ST MARCH 2021

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HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2021 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Foreword from the Chief Executive - Hayley Jean Hood

As I reflect back over 2020/2021 I find it incredibly difficult to express my thoughts and thanks to everyone involved in our charity who responded magnificently, tirelessly and with great personal sacrifice, ensuring that our people with a learning disability remained safe and supported.

I am grateful that despite the terrible difficulties we all faced, as an organisation we were able to innovate and change to ensure we could still reach the people who needed us most.

I sincerely appreciate all of the support shown to our charity as we all struggled at times, to respond to the ever-changing situation. Inevitably, the pandemic overshadowed our collective work as many of our groups and services were forced to close.

Even so, it has been a real team effort as we adapted to new ways of working and new ways of engaging and communicating with each other.

As services and activities began to open up again, we are looking to the future with greater positivity. We have innovated, changed and looked at new ways to engage with people and create new income streams.

Financially, the goal for 2020/21 was simply to survive. At the planning stages for the year ahead, it felt like walking into a heavy fog - not knowing what direction, what to expect and what challenges lay in front of us.

Just like all of our colleagues in the voluntary sector we have seen an increase in both need and demand for our services, again a reflection of the nationwide trends.

I would personally like to thank the board of trustees who have given great support and vision over the last year. When times were challenging the board of trustees had an amazing can-do approach with a positive attitude to looking past the pandemic.

Looking ahead to 2021/2022 we have decided to continue with the three phase plan which came to a sudden halt due to the pandemic: Stabilise-Survive-Thrive.

We are confident that we can achieve our vision but we are under no illusion that 2021/2022 will bring a new set of fresh challenges as we emerge from the pandemic and funding priorities change. As yet, we do not know what we are facing, how long this will continue or what the future holds.

We are prepared to face both new challenges and new opportunities head on, strategically planning our priorities against the budget available.

I cannot end this reflection without paying tribute to our members who we have lost during the pandemic. Each loss was tinged with a greater sadness that we could not say our goodbyes in our usual way. Each person was a link in our Mencap chain, each who gave us so much and was loved so much. We will never forget them.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Introduction to the Charity

People with a learning disability find it harder than others to learn, understand and communicate. However, like all of us they are individuals who want different things from life and need different levels of support to achieve these goals. Haswell & District Mencap works to ensure that people with a learning disability and their carers have access to relevant support and services to help them to get what they want out of life.

Haswell & District Mencap is a local, independent charity, with two social enterprises that supports children and adults with a learning disability, their carers and the wider community. At Haswell & District Mencap we have a holistic approach to support and aim to be a resource for the whole family, long term.

Haswell & District Mencap's services are wide reaching and reflective of learning disabilities needs throughout the North East of England. At present they include; Arts & Crafts, Sporting Clubs, accredited and non-accredited learning opportunities, work based daycare services, personalised daycare services, health & wellbeing services, an employment support club, advocacy, campaigning and carer support.

Our Purposes and Activities

Vision

Haswell and District Mencap shares the Royal Mencap vision of an organisation where everyone with a learning disability has an equal right to choice, opportunity and respect, with adequate support for individual needs.

Our Mission

Haswell and District Mencap is a charity aimed at providing services, activities and support to people with a learning disability, their carers and the wider community.

Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association are to:

- Offer relief for people with learning disabilities with the provision of help and support for them and for their families, dependants and carers.
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people in the wider community.

Our strategic aim is to achieve all this through a combination of:

- Campaigning for better services and opportunities for people with a learning disability.
- Providing specialist services and support.
- Funding services, activities and support services for people with a learning disability and their carers.
- Integrated involvement in wider community activities.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

How Our Activities Deliver Public Benefit

Haswell and District Mencap have a legal obligation to demonstrate public benefit arising from the Charities Act 2006. We have referred to the Charity Commissions Guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

In particular the trustees consider how planned activities will contribute to the aim and objectives they have set. The outworking of our aims and who we try to help are described in our mission statement above.

All our charitable activities focus on enabling people with a learning disability to live full and rewarding lives and are undertaken to further our charitable purposes for the public benefit. Our aims fully reflect the purposes the charity was set up to further.

Haswell and District Mencap are fully consistent with this concept of public benefit, most notably the following charitable purpose listed in the 2006 Charities Act:

The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

2020/21 Strategic Plan and Reflection on Successes

2020/21 was a year of adapting and focussing on survival. Our main focus this year was to deliver a safe and secure service to meet the needs of the people we serve, supporting them through the global pandemic.

It is our hope that through this document we can demonstrate the importance of our work and the difference that this makes to the lives of people with a learning disability, their carers and the wider community.

In 2020/21 our strategic plan included the following targets and objectives:

	Priority area	How we will achieve this	Evidence	Date achieved
1	Reducing stigma and discrimination	Positively promote and focus on "ability" via social media channels. Grow and develop our social media presence to promote our work.	We actively promote ability on our social media channels. Our social media following has increased throughout the year and we now have an Instagram page with a growing following.	Ongoing. Ongoing.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

2020/21 Strategic Plan and Reflection on Successes (continued)

	Priority area	How we will achieve this	Evidence	Date achieved
2	Social Care	<p>Design and implement a new daycare offer to include new features to meet the needs of the people we serve.</p> <p>Source and secure funding to develop a digital offer.</p> <p>Increase food support to vulnerable families</p> <p>Provide continuous signposting to families requiring additional support.</p>	<p>During the year we launched Activm8s - a health and well-being project.</p> <p>Funding was secured to provide each trainee with an iPad. Work has started on our Lets Get Digital training.</p> <p>In partnership with Feeding Families we provided support to vulnerable households throughout the pandemic</p> <p>As a partner of DCC Fun & Food project we supported children throughout the pandemic with free activities and food to tackle holiday hunger.</p> <p>We linked with DCC Adult Social Care and Health Team to provide food parcels to adults with a learning disability.</p> <p>We partnered with East Durham Trust, Feeding Families and Durham County Carers Support to enhance support provision.</p>	
3	Supporting Friendships and Relationships	<p>Ensure that a remote offer is in place to remain connected.</p> <p>Source and secure funding to enable friendships and relationships are maintained throughout the pandemic</p>	<p>Our lets get digital project enabled us to work with families during the pandemic.</p> <p>Funding was also sought to enable home delivery of activity packs to our trainees as part of "The Booster Bus Project".</p>	

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

2020/21 Strategic Plan and Reflection on Successes *(continued)*

	Priority area	How we will achieve this	Evidence	Date achieved
5	Improving Health <i>(continued)</i>	Develop a winter plan to meet the needs of the families that we support.	New audit system introduced to ensure standards are maintained. Winter plan developed in partnership with DCC and public health. Health promotion material shared to families, trainees and carers.	
6	Early Interventions	Increase support to vulnerable families throughout the pandemic. Work in partnership with external agencies to provide an enhanced offer. Diversify delivery, where required in line with government guidance.	In collaboration with DCC Fun and Food Team we provided home activity packs and free meals to vulnerable families. In partnership with Feeding Families we provided food parcels to vulnerable members and their families across east Durham. We supported the local primary schools with meal deliveries during the pandemic. We worked in connection with East Durham Trusts - Supporting Poverty in East Durham Team to provide additional activities and food to vulnerable families.	
7	Organisational Development	Source and secure funding to further develop the hive to create sustainable income streams. Source and secure funding to make the premises more environmentally friendly and financially sustainable.	We secured a full cost recovery funding package for the renovation of the hive including the cellar. The renovations were completed on schedule. A funding package was secured to improve our energy efficiency. LED lighting and loft insulation was installed across both buildings. Externally dusk till dawn LED lighting was also installed.	

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

2020/21 Strategic Plan and Reflection on Successes (continued)

	Priority area	How we will achieve this	Evidence	Date achieved
7	Organisational Development <i>(continued)</i>	Review business operations to ensure that government guidelines are rigorously enforced to protect stakeholders safety. Explore and create opportunities for corporate sponsorship and in-kind donations.	A robust and rigorous risk assessment was conducted in collaboration with all stakeholders and regularly audited and reviewed. New policies and procedures were implemented. Staff received regular updates and additional training. The Business Continuity Plan was reviewed and amended to meet new demands. Corporate sponsorships and partnerships were formalised with Barclays Bank, Veolia and Great Annual Savings Group.	

Achievements and Performance

Haswell and District Mencap is a very well known charity. The majority of our income comes from contracts, donations from our social enterprises and community support in our shops and kitchen. The money enables us to directly support people with a learning disability, their carers and the wider community.

Our work is across three broad areas:

- Providing services that support people.
- Supporting people within the Mencap community and beyond.
- Fighting for change and understanding.

All of our work links to our strategic plan which takes us up to March 2021. People with a learning disability are at the heart of all we do. We provide the support they need to be involved as full members of their community, taking their place in society. The environment in which we are working is changing all the time. Because of this, we must expect to change too, adapting to meet or exceed the expectations of our stakeholders.

Our services in education, employment, leisure and advocacy are about providing the support that people with a learning disability, their carers and the wider community need. We are committed to:

- Supporting people to learn and develop.
- Supporting people to work or take part in activities that suit them.
- Supporting people to speak up for themselves and their needs and wishes.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Achievements and Performance *(continued)*

Statistics

During 2019/20, our beneficiaries included:



128 children and adults with a learning disability.



63 parent carers.



An average of 126 people supported per week.



18 volunteers.

Financial Review

Making the most of our resources in 2020/21

Haswell and District Mencap manages its financial affairs through a planning process that aligns operational plans to available resources. This process enables us to manage the competing demands of our priorities within the financial constraints and uncertainties we inevitably face. Not only do we need to match incoming resources with expenditure, but also manage the long term need for cash to pay for our assets.

We are a large organisation and are sometimes viewed as having large resources. In reality, we face the same issues as any charity does in making sure that we can fund our work adequately. Each scheme, group, project, contract or service faces the same funding challenge to make ends meet.

Much of our income is generated through contracts to provide services and we are experiencing strong competition from other providers, often the private sector. This means we have to be very efficient and effective in order to maintain our unique high quality, which is fundamental to our purpose.

Financial Performance in 2020/21

We have worked hard this year to secure funding from a number of income streams. We are extremely lucky to have a wide range of funders which include corporate supporters, grant giving bodies and individual supporters to whom we are very grateful for their kindness and generosity. We also undertake a significant amount of contract work for our services which has resulted in a certain level of guaranteed funding.

This has been a tough year for fundraising with many funding opportunities no longer available.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Financial Review *(continued)*

Financial Performance in 2020/21 *(continued)*

In total donations and grants to the value of £230,590 were secured over the 12 month period.

Grants were received from: Postcode Neighbourhood , RMS - Lets Get Digital, Believe Housing, Willan Charitable Trust, Groundwork UK, St James Place, East Durham AAP, Keyfund , Mencap Sports, The Clothworkers Foundation, Children In Need, East Durham AAP, East Durham Trust and Big Lottery Fund.

Fundraising income amounted to £21,429 in the period.

A large proportion of our funds are restricted in use e.g. they are grants received for a specific purpose. The figure of restricted funds at the end of the year was £425,990. The figure of fixed assets (including property, vehicles, fixtures and fittings) was £434,097. The figure of unrestricted funds available was £211,363. Taking into account debtors of £102,875 and creditors of £12,536.

The total value of society assets and money in the bank is £637,353

Investment Powers and Policy

Under the Memorandum and Articles of Association, the charity has the power to invest how the trustees wish.

Reserves Policy and Going Concern

It is the aim of the charity to have at least three months worth of operating costs held as a liquid reserve. The Board is working towards meeting this target.

The Charity regularly assesses and reviews its reserves policy in line with financial performance, risk and the external environment. The charity's reserves policy is to aim for sufficient levels of reserves to enable operating activities to be maintained for a minimum of 6 months, taking account of potential risks and contingencies that may arise from time to time.

Plans for Future Periods

The plans for 2021/22 are as follows:

Reducing Stigma and Discrimination

- Extend our core offer to Children and Young People working with external providers.
- Grow and further develop our online presence to promote our successes.

Social Care

- Develop our "Let's Get Digital Programme" to develop Digital Leaders.
- Develop our outdoor spaces to create new and exciting opportunities.
- Review of the core daycare offer.
- Develop partnerships with external providers to create new opportunities and services.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Plans for Future Periods *(continued)*

Supporting Friendships and Relationships

- Create a multi-generational offer for The Hive.
- Further develop the “Lets Get Digital” offer to provide all trainees with digital devices to stay connected.
- Develop relationships with other providers to explore joint working opportunities.

Employment

- Further develop the “Lets get Digital” project to incorporate a digital café and online training to meet the needs of our trainees, members, carers and the wider community.
- Create four posts for young people on the governments kickstart scheme.

Improving Health

- Design and deliver a comprehensive Health and Wellbeing programme to both trainees and the wider community to support re-engagement following the pandemic and the move out of lockdown.
- Engage with external providers to deliver new health and well-being opportunities.
- Work with families and care co-ordinators to ensure hospital passports and annual health checks are in place.

Early Interventions

- Work with external providers to ensure the continuation of food support during school holidays.
- Work with partners to develop new children and young people opportunities.
- Design and create a weekly club to support vulnerable families.
- Design and create a weekly club to create opportunities for young people to meet their needs.

Organisational Development

- Apply to the school of social entrepreneurs to further develop our business model.
- Renovate and update the premises in accordance with business needs.
- Full rebrand of café and catering services.
- Work with partners to develop the outdoor spaces and secure an appropriate funding package.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Reference and Administrative Details

<i>Charity Registration Number:</i>	1113417
<i>Company Registration Number:</i>	05484495 (England and Wales)
<i>Registered Office:</i>	Lisa Dixon Centre Burt Close Haswell County Durham DH6 2DA
<i>Independent Examiner</i>	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP Chartered Accountants The Old Post Office 63 Saville Street North Shields NE30 1AY
<i>Bankers:</i>	HSBC Bank plc Peterlee County Durham SR8 1AT
<i>External Advisors:</i>	Peninsula Business Services

Directors and Trustees:

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report and the financial statements are collectively referred to as the trustees. The trustees who served during the year and since the year end are as follows:

Key Management Personnel Haswell and District Mencap: Trustees' and Directors

<i>Elected Trustees:</i>	Ms Sophie Brown	
	David Jackson	
	Ms Elizabeth Willis	
	Ms Allison Cochrane	<i>(Resigned 2nd June 2020)</i>
	Ms Karen Hawley	<i>(Resigned 2nd June 2020)</i>
	William Robert McCafferty	<i>(Appointed 10th July 2020)</i>
	Ms Cheryl Overton	<i>(Appointed 6th July 2021)</i>

Key Management Personnel Haswell and District Mencap: Management

<i>President:</i>	Keith Tweddle
<i>Secretary:</i>	Mrs Jean Dixon MBE
<i>Chief Executive:</i>	Mrs Hayley Jean Hood

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Structure, Governance and Management

Governing Document

Haswell and District Mencap is a charitable company limited by guarantee, incorporated on 20th June 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association amended by special resolution on 12th December 2006.

The present directors, and any past directors who served during the year, are stated above, together with the names of the senior executive staff. The President, Vice President and external advisers of Haswell and District Mencap are also stated above.

Appointment of Trustees

The board of trustees consists of a maximum of 12 members. Trustees are actively sought and will be voted onto the board of trustees at the Annual General Meeting. Individuals living or working within the Haswell and District Mencap area of benefit may apply to become a trustee of the charity.

All of the trustees give their time voluntarily and do not receive any financial benefits or emoluments from the charity. Each member of the board of trustees agrees to contribute £1.00 in the event of the charity winding up.

Register of Members

Haswell and District Mencap is a membership organisation. Membership is open to people with a learning disability, their parents and carers and the wider community in the capacity of a loyalty member.

The company shall maintain a Register of Members in which the name and address of every member, the dates on which they became a member and when they ceased to be a member shall be recorded. Every member shall complete a subscription form to become a member. A member shall notify the Secretary in writing within seven days of a change to his or her name or address.

Cessation of Membership

The rights and privileges of a member shall not be transferable nor transmissible, and all such rights and privileges shall end upon the member ceasing to be such.

A member shall cease to be a member if she or he:

- resigns in writing; or
- fails to pay the annual subscription within three months after the date it became due; or
- is expelled by the directors for conduct prejudicial to the charity, provided that any member whose expulsion is proposed shall have the right to make representation to the meeting at which the decision is to be made.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Structure, Governance and Management *(continued)*

Trustee Induction and Training

All trustees are familiar with the practical work of the charity and have, also, been encouraged to consult the various Charity Commission publications signposted through the Commission's guide "The Essential Trustee" and the information sheets provided on the Commission's website.

In the forthcoming year, the trustees will seek to ensure appropriate training is provided for them and that proposals are brought forward to enhance the potential pool of the trustees. Training of trustees will be led by the Chairperson and will cover:

- The obligations of trustees.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles of Association.
- Resourcing and the current financial position as set out in the latest published financial statements.
- Future plans and objectives.

Governance

Haswell and District Mencap is committed to maintaining the highest standards of governance and has determined that the organisation should meet the principles outlined in the Charity Commissions new Code of Governance.

Organisational Purpose

We have a clear, sustainable strategy and business plan consistent with the charity's purpose and a framework to evaluate and monitor our impact. We are developing our approach to collaboration and to working with our stakeholders to increase our impact.

Leadership

Ultimate responsibility for governance of the charity is entrusted to the board of trustees, which consists of up to 12 trustees. Whilst suitably challenging and diverse views are welcome, collaborative responsibility is taken. Best practice is followed in terms of the management of the Chief Executive and there are clear distinctions between the role of trustees and the executive team. The board holds a range or reserved matters and delegates certain authority to the executive team in order to run the organisation efficiently.

Integrity

The board is very conscious of the need to safeguard Haswell and District Mencap's reputation and operates to the highest ethical standards, with trustees signing up to a code of conduct and regularly declaring conflicts of interest.

Policies

There have been several changes in policy and as a result of such, Peninsula Business Services have supported us once again to assist with Human Resource & Health & Safety Management.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Structure, Governance and Management *(continued)*

Related Parties

In far as it is complementary to the charity's objects the charity is guided by local policy and partnerships. There are no other notable related party transactions involving trustees during the financial year.

Pay Policy for Senior Staff

The board of directors, who are the charity's trustees, give all of their time freely and no director received remuneration in the year. The pay of senior staff is reviewed annually. Senior staff salaries are considered in line with the organisation's size, the complexity of the roles and the responsibilities that the staff carry.

Employees

Haswell and District Mencap aims to be an organisation where employees enjoy a sense of fulfilment and where they feel supported and developed. Employees are kept fully informed about Haswell and District Mencap's strategy and objectives, as well as day-to-day news and events. Regular information about the organisation is available through meetings and briefings. All employees are encouraged to give their suggestions and views on performance and strategy.

Haswell and District Mencap supports equal opportunities, holding the positive about disabled people symbol. A policy of recruitment and selection on the basis of aptitude and ability without discrimination is followed. Haswell and District Mencap pursues both the employment of disabled people and the continued employment and retraining of employees who become disabled while employed by the organisation.

Haswell and District Mencap is committed to the training, career development and promotion of all employees. An individual's career development is assessed with an annual appraisal and 1-2-1's. Training programmes are provided to meet any on-going needs, with the aim of developing employees for both their current and their future roles.

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed.

Particular attention has been focused on non financial risks and in particular health and safety risks. Strong internal controls have now been developed to deal with such risks.

As part of the risk management process, the trustees have implemented a risk management strategy which comprises:

- An annual review of the risks that the charity may face;
- Detailed action plans to mitigate those risks identified; and
- Implementation procedures designed to minimise any potential impact on the charity should any of these risks materialise.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees (who are also the directors of Haswell and District Mencap for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which 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 the income and expenditure for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements 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.

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

Statement of disclosure to our independent examiners

In so far as the trustees are aware at the time of approving our trustees' report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the company's independent examiner is unaware; and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all the steps that he/she is obliged to take as a director in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

E. J. Hartshorne-Ferguson BA FCA of Bell Tindle Williamson LLP will continue in office as independent examiner for the ensuing year.

This report was approved by the trustees on 31st January 2022 and is signed on their behalf by:



.....
MS S. BROWN
Trustee

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

I report on the financial statements of the charity for the year ended 31st March 2021, which are set out on pages 17 to 31.

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 financial statements. The Charity's 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. The Charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from you, as Trustees, concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required in an audit and, consequently, no opinion is given as to whether the financial statements 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:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006, and
 - (b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.
 - (c) to prepare financial statements in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.
 have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Bell Tindle Williamson LLP
 Chartered Accountants
 The Old Post Office
 63 Saville Street, North Shields
 Tyne & Wear, NE30 1AY

E. J. Hartshorne-Ferguson BA FCA
 Independent Examiner
 CHARTERED ACCOUNTANTS AND
 REGISTERED AUDITORS
 31st January 2022

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021

	<u>Note</u>	<u>Unrestricted Funds £</u>	<u>Restricted Funds £</u>	<u>2021 £</u>	<u>2020 £</u>
INCOME					
Donations and Legacies	3	61,944	168,646	230,590	50,938
Income from Charitable Activities	4	185,942	-	185,942	133,314
Activities for Generating Funds	5	25,971	-	25,971	63,827
TOTAL INCOMING RESOURCES		<u>273,857</u>	<u>168,646</u>	<u>442,503</u>	<u>248,079</u>
EXPENDITURE					
Cost of Raising Funds	6	(1,132)	-	(1,132)	(15,360)
Expenditure on Charitable Activities	7	(177,276)	(89,105)	(266,381)	(265,981)
TOTAL EXPENDITURE		<u>(178,408)</u>	<u>(89,105)</u>	<u>(267,513)</u>	<u>(281,341)</u>
NET EXPENDITURE AND NET MOVEMENT IN FUNDS FOR THE YEAR		95,449	79,541	174,990	(33,262)
RECONCILIATION OF FUNDS					
Transfer Between Funds	16	20,000	(20,000)	-	-
Total Funds Brought Forward		95,914	366,449	462,363	495,625
TOTAL FUNDS AT 31ST MARCH 2021	16	<u><u>211,363</u></u>	<u><u>425,990</u></u>	<u><u>637,353</u></u>	<u><u>462,363</u></u>

The Statement of Financial Activities includes all gain and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

The notes on pages 19 to 31 form part of these financial statements

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION AS AT 31ST MARCH 2021

	<u>Note</u>	<u>2021</u>		<u>2020</u>	
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
FIXED ASSETS	12		434,097		400,383
CURRENT ASSETS					
Stocks	13	2,050		2,050	
Debtors	14	102,875		93,016	
Cash at Bank and in Hand		110,867		15	
		<u>215,792</u>		<u>95,081</u>	
CREDITORS - AMOUNTS DUE WITHIN ONE YEAR	15	<u>(12,536)</u>		<u>(33,101)</u>	
NET CURRENT ASSETS			<u>203,256</u>		<u>61,980</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			637,353		462,363
NET ASSETS			<u><u>637,353</u></u>		<u><u>462,363</u></u>
FUNDS					
Unrestricted Funds	16				
General Funds		196,287		80,838	
Designated Funds		<u>15,076</u>		<u>15,076</u>	
			211,363		95,914
Restricted Funds	16		425,990		366,449
			<u>637,353</u>		<u>462,363</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31st March 2021 the company 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on 31st January 2022 and are signed on behalf of the board by:

.....


MS S. BROWN

Trustee

Company Registration Number: 05484495

The notes on pages 19 to 31 form part of these financial statements

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, and in accordance with the 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.

Haswell and District Mencap 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 note(s).

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The trustees have considered the impact of Covid-19 and the financial assistance received when reaching this judgement. There are no significant judgments or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) 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 income receivable can be measured reliably.

The following specific policies are applied to particular categories of income:

- Donations and grants are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Monies raised from activities for generating funds are included when received.
- Incoming resources from charitable activities are accounted for when earned.
- Investment income is included when receivable.

HASWELL AND DISTRICT MENCAP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. **ACCOUNTING POLICIES** *(continued)*

e) **Fund Accounting**

Unrestricted Funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds received for a particular purpose.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by their donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of activities and consumables.
- Expenditure on charitable activities includes the cost of events and other activities undertaken to further the purposes of the charity and their associated support costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Support Costs**

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, payroll and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

h) **Tangible Fixed Assets**

All fixed assets are initially recorded at cost.

i) **Tangible Fixed Assets and Restricted Funds**

Haswell and District Mencap may receive grants that can only be used for expenditure on fixed assets. The directors consider that the following policies are required to satisfy their obligations under Company and Charitable Law:-

- Expenditure on the fixed asset is capitalised. The fixed asset being depreciated over its useful economic life in accordance with the company's accounting policy.
- Grants received specifically to finance the expenditure are credited to a restricted fund.

HASWELL AND DISTRICT MENCAP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. **ACCOUNTING POLICIES** *(continued)*

j) Depreciation

Depreciation is calculated to write off the cost of fixed assets over the expected useful lives of the assets concerned. The principal annual rates for this purpose, which are consistent with those of the previous year, are:-

Building and Installation	2% straight line
Playground Equipment	10 years straight line
Fixtures and Fittings and Office Equipment	25% reducing balance
Motor Vehicles	25% reducing balance
Toys	25% reducing balance

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Stocks

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

m) Cash at Bank and in Hand

Cash at bank and in hand comprises petty cash and funds held in the charity bank current account and deposit account.

n) Creditors and Provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Operating Lease Agreements

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

p) Finance Lease Agreements

Where the charitable company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

HASWELL AND DISTRICT MENCAP
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. **ACCOUNTING POLICIES** *(continued)*

q) **Financial Instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

r) **Defined Contribution Plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

2. **LEGAL STATUS**

The company is limited by guarantee and has no share capital. In the event of a winding up every trustee undertakes to contribute such amount as may be required for the payment of liabilities not exceeding a total of £1 each.

3. **DONATIONS AND LEGACIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2020</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Grants				
Durham County Council - Holiday Activities	-	-	-	2,500
The Hospital of God at Greatham	-	-	-	2,000
Magic Radio	-	-	-	5,100
Thirteen Housing Group	-	-	-	1,500
Believe Housing	-	-	-	500
CDCF	-	-	-	5,000
The Barbour Foundation	-	-	-	5,000
Durham County Council - Coach Hire	-	-	-	260
Durham County Council - Christmas	-	-	-	999
National Lottery	-	-	-	250
Postcode Neighbourhood	-	15,502	15,502	-
RMS - Lets Get Digital	-	2,000	2,000	-
Believe Housing Group	-	500	500	-
Willan Charitable Trust	-	5,000	5,000	-
Groundwork UK	-	500	500	-
St James Place	-	500	500	-
East Durham AAP - Holiday Hunger	-	4,260	4,260	-
Keyfund	-	45,000	45,000	-
Mencap Sports	-	5,795	5,795	-
The Clothworkers Foundation	-	3,625	3,625	-
Carried Forward	-	82,682	82,682	23,109

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

3. **DONATIONS AND LEGACIES** *(continued)*

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<i>Brought Forward</i>	-	82,682	82,682	23,109
Children In Need	-	12,500	12,500	9,500
East Durham AAP	-	5,275	5,275	-
DCC Infection Prevention	11,278	-	11,278	-
East Durham Trust	-	700	700	-
Big Lottery Fund	-	47,489	47,489	-
Big Lottery Fund	-	20,000	20,000	-
Local Authority Grant	10,000	-	10,000	-
HMRC CJRS Grants	38,531	-	38,531	-
Donations - Haswell Furniture Enterprises	-	-	-	-
Donations - Minibus Fund	250	-	250	7,071
Donations - Building Fund	-	-	-	3,427
Donations - General	1,885	-	1,885	7,831
	<u>61,944</u>	<u>168,646</u>	<u>230,590</u>	<u>50,938</u>

4. **INCOME FROM CHARITABLE ACTIVITIES**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Day Care	24,651	-	24,651	119,683
Members Fees	65	-	65	1,854
Trips and Outings	-	-	-	1,787
Room Hire	100	-	100	429
Mencap Groups	-	-	-	7,797
Monthly Draw	-	-	-	362
Sundry Income	5,000	-	5,000	1,402
NCC Stability Payment	156,126	-	156,126	-
	<u>185,942</u>	<u>-</u>	<u>185,942</u>	<u>133,314</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

5. ACTIVITIES FOR GENERATING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Shop Sales	4,542	-	4,542	37,074
Fundraising Income	21,429	-	21,429	26,753
	<u>25,971</u>	<u>-</u>	<u>25,971</u>	<u>63,827</u>

6. COST OF RAISING FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Shop Purchases	502	-	502	6,524
Fundraising Costs	630	-	630	8,836
	<u>1,132</u>	<u>-</u>	<u>1,132</u>	<u>15,360</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Wages and Salaries	45,794	76,351	122,145	146,743
Staff Pension Contributions	1,789	-	1,789	1,804
Management Charges	45,998	-	45,998	-
Rent, Rates and Water	5,627	-	5,627	2,546
Group Expenses	6,238	2,260	8,498	7,609
Trips and Outings	-	-	-	408
Heat and Light	8,619	-	8,619	14,967
Leasing Charges	12,206	-	12,206	14,197
Training	190	-	190	759
Depreciation	5,388	9,994	15,382	14,909
Clothing Costs	-	-	-	213
Motor and Travel Expenses	8,475	-	8,475	15,820
Repairs and Maintenance	7,988	-	7,988	4,005
Insurance	4,065	-	4,065	4,726
Cleaning	6,394	-	6,394	5,188
Bank Charges	44	-	44	460
Printing, Postage and Stationery	1,883	-	1,883	2,427
Telephone and Internet	4,934	-	4,934	4,764
Gifts	99	-	99	355
Licences and Subscriptions	912	-	912	1,408
Advertising	-	-	-	393
Trainee and Volunteers Expenses	284	-	284	4,056
Sundry Expenses	551	-	551	337
Governance Costs (See Below)	12,663	-	12,663	10,330
Trainee Donations	(114)	-	(114)	3,911
Computer Expenses	3,369	500	3,869	3,488
HMRC Interest	62	-	62	17
(Profit)/Loss on Disposal of Minibus	(6,182)	-	(6,182)	141
	<u>177,276</u>	<u>89,105</u>	<u>266,381</u>	<u>265,981</u>

8. ANALYSIS OF GOVERNANCE COSTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u> <u>TOTAL</u>	<u>2020</u> <u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Independent Examiner's Fees	2,800	-	2,800	2,800
Accountancy and Bookkeeping Fees	4,765	-	4,765	4,873
Legal and Professional Fees	5,098	-	5,098	2,657
	<u>12,663</u>	<u>-</u>	<u>12,663</u>	<u>10,330</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

9. NET MOVEMENT IN FUNDS FOR YEAR

	<u>2021</u> <u>TOTAL</u> <u>£</u>	<u>2020</u> <u>TOTAL</u> <u>£</u>
The net movement in funds is stated after charging:		
Independent Examiner's Fees	2,800	2,800
Accountancy and Bookkeeping Fees	4,765	4,873
Operating Leases	12,206	14,197
Depreciation of Tangible Fixed Assets	<u>15,382</u>	<u>14,909</u>

10. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	<u>Unrestricted</u> <u>£</u>	<u>Restricted</u> <u>£</u>	<u>2021</u> <u>TOTAL</u> <u>£</u>	<u>2020</u> <u>TOTAL</u> <u>£</u>
Wages and Salaries	17,113	101,911	119,024	121,668
Employer National Insurance Contributions	3,121	-	3,121	5,675
Employer Pension Contributions	1,789	-	1,789	1,151
	<u>22,023</u>	<u>101,911</u>	<u>123,934</u>	<u>128,494</u>

During the current and previous financial year no employee received emoluments in excess of £60,000.

The charity trustees were not paid nor did they receive any other benefits from employment with the charity in the year (2020: £nil) nor were they reimbursed expenses during the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

The key management personnel of the charity comprise the trustees and the chief executive. The employee benefits of the chief executive were £35,804 (2020: £35,000).

11. STAFF NUMBERS

Haswell and District Mencap had an average of 9 (2020: 11) members of staff during the year.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

12. TANGIBLE FIXED ASSETS

	<u>Building & Installation</u> £	<u>Playground Equipment</u> £	<u>Motor Vehicles</u> £	<u>Toys</u> £	<u>Fixtures & Fittings</u> £	<u>Total</u> £
COST						
As at 1 April 2020	521,083	13,804	45,079	1,763	101,254	682,983
Additions	27,225	-	22,800	-	1,931	51,956
Disposals	-	-	(21,400)	-	-	(21,400)
As at 31 March 2021	<u>548,308</u>	<u>13,804</u>	<u>46,479</u>	<u>1,763</u>	<u>103,185</u>	<u>713,539</u>
DEPRECIATION						
As at 1 April 2020	134,165	13,804	38,237	1,715	94,679	282,600
Charge for Year	10,552	-	2,896	12	1,922	15,382
On Disposal	-	-	(18,540)	-	-	(18,540)
As at 31 March 2021	<u>144,717</u>	<u>13,804</u>	<u>22,593</u>	<u>1,727</u>	<u>96,601</u>	<u>279,442</u>
NET BOOK VALUE						
As at 31 March 2021	<u>403,591</u>	<u>-</u>	<u>23,886</u>	<u>36</u>	<u>6,584</u>	<u>434,097</u>
As at 31 March 2020	<u>386,918</u>	<u>-</u>	<u>6,842</u>	<u>48</u>	<u>6,575</u>	<u>400,383</u>

13. STOCKS

	<u>2021</u> £	<u>2020</u> £
Closing Stock	<u>2,050</u>	<u>2,050</u>

14. DEBTORS

	<u>2021</u> £	<u>2020</u> £
Operating Debtors	1,406	1,184
Haswell Catering Services Limited	61,351	53,457
The Hive @ Haswell Limited	38,825	38,375
Value Added Tax	1,293	-
	<u>102,875</u>	<u>93,016</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

15. CREDITORS

	<u>Unrestricted</u> <u>Fund</u> <u>£</u>	<u>Restricted</u> <u>Fund</u> <u>£</u>	<u>Total</u> <u>2021</u> <u>£</u>	<u>Total</u> <u>2020</u> <u>£</u>
Amounts due within one year:-				
Bank Overdraft	-	-	-	1,102
Operating Creditors	7,570	-	7,570	9,665
Accruals & Deferred Income	3,610	-	3,610	3,952
PAYE/NIC	1,356	-	1,356	7,965
Value Added Tax	-	-	-	4,476
Other Creditors	-	-	-	5,941
	<u>12,536</u>	<u>-</u>	<u>12,536</u>	<u>33,101</u>

16. STATEMENT OF FUNDS

	<u>Balance</u> <u>1st April</u> <u>2020</u> <u>£</u>	<u>Income</u> <u>£</u>	<u>Expended</u> <u>£</u>	<u>Transfers</u> <u>Between</u> <u>Funds</u> <u>£</u>	<u>Balance</u> <u>31st March</u> <u>2021</u> <u>£</u>
Restricted Funds					
Coalfields Regeneration Trust (1)	132,852	-	(3,496)	-	129,356
Coalfields Regeneration Trust (2)	32,141	-	(706)	-	31,435
Urban II	165,351	-	(4,698)	-	160,653
Strategic Health	35,667	-	(938)	-	34,729
Durham County Council - Sensory Wall	438	-	(438)	-	-
Postcode Neighbourhood	-	15,502	-	-	15,502
RMS - Lets Get Digital	-	2,000	(2,000)	-	-
Believe Housing Group	-	500	-	-	500
Willan Charitable Trust	-	5,000	(5,000)	-	-
Groundwork UK	-	500	(500)	-	-
St James Place	-	500	(500)	-	-
East Durham AAP - Holiday Hunger	-	4,260	(4,260)	-	-
Keyfund	-	45,000	-	-	45,000
Mencap Sports	-	5,795	(5,795)	-	-
The Clothworkers Foundation	-	3,625	(3,625)	-	-
Children in Need	-	12,500	(12,500)	-	-
East Durham AAP	-	5,275	-	-	5,275
East Durham Trust	-	700	-	-	700
Big Lottery Fund	-	47,489	(44,649)	-	2,840
Big Lottery Fund	-	20,000	-	(20,000)	-
	<u>366,449</u>	<u>168,646</u>	<u>(89,105)</u>	<u>(20,000)</u>	<u>425,990</u>
Unrestricted Funds - Designated					
Rainbow Fountain Appeal	15,076	-	-	-	15,076
Unrestricted Funds - General					
General Funds	80,838	273,857	(178,408)	20,000	196,287
	<u>462,363</u>	<u>442,503</u>	<u>(267,513)</u>	<u>-</u>	<u>637,353</u>

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

16. STATEMENT OF FUNDS (continued)

Restricted Funds

These represent funds received which are restricted for a specific purpose. Amounts are released from these funds when the expenditure to which they relate is incurred by the charity.

The restricted funds received are summarised as follows:-

Coalfields Regeneration Trust (1), Urban II and Strategic Health

Funds were received to help cover the expenditure associated with the development of the Lisa Dixon Centre. The costs associated with this project have been capitalised and shown as an asset on the balance sheet. The funds are to be released in line with the depreciation policy of the assets.

Coalfields Regeneration Trust (2)

Funds were received to help cover the expenditure associated with the building of premises to house a second hand furniture shop and to contribute to salary costs. The costs associated with this building project have been capitalised and shown as an asset on the balance sheet. The funds are to be released in line with the depreciation policy of the assets.

Durham County Council - Sensory Wall

Grant funding was received to purchase a sensory wall. The funds are to be released in line with the depreciation policy of the asset.

Postcode Neighbourhood

Grant funding was received to purchase equipment.

RMS - Lets Get Digital

Grant funding was received for the purchase of digital technology, training and delivery.

Believe Housing Group

Grant funding was received for resources for the Booster Bus Project.

Willan Charitable Trust

Grant funding was received for salary costs for the Engagement and Volunteer Co-ordinator.

Groundwork UK

Grant funding was received to make Create Me Packs.

St James Place

Grant funding was received to make Create Me Packs.

East Durham AAP - Holiday Hunger

Grant funding was received to help towards the Holiday Hunger programme.

Keyfund

Grant funding was received to help towards Covid measures (to enable the Centre to re-open safely) and for salaries and working capital.

Mencap Sports

Grant funding was received to help towards the delivery of sports sessions and the purchase of sports equipment.

The Clothworkers Foundation

Grant funding was received for the purchase of digital technology, training and delivery.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

16. STATEMENT OF FUNDS (continued)

Restricted Funds (continued)

Children in Need

Grant funding was received to help towards the Holiday programme.

East Durham AAP

Grant funding was received to help towards the Holiday programme.

East Durham Trust

Grant funding was received to help towards the Holiday programme.

Big Lottery Fund

Grant funding was received to help towards the Holiday programme. Funding was also received to help with salaries and equipment purchases.

Big Lottery Fund

Grant funding was received to help towards the purchase of a new minibus

Unrestricted Funds - Designated

These are funds given to the charity for a designated purpose. These funds are summarised as follows:

Rainbow Fountain Appeal

Funds received for a light, sound and sensory fountain.

Unrestricted Funds - General

These funds can be used in anyway by the trustees in accordance with the objectives of the charity.

Transfer between funds

£20,000 of restricted reserves which had been previously spent on capital expenditure has been transferred to unrestricted reserves as the restriction no longer applies.

17. INDEPENDENT EXAMINER'S FEE

The independent examination work conducted entailed a fee of £2,800

18. TAXATION

As a Charity, Haswell and District Mencap is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

19. ANALYSIS OF NET ASSETS

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>TOTAL</u> <u>£</u>
Tangible Fixed Assets	77,924	356,173	434,097
Current Assets	145,975	69,817	215,792
Current Liabilities	(12,536)	-	(12,536)
Net Assets at 31st March 2021	211,363	425,990	637,353

20. RELATED PARTY TRANSACTIONS

The trustees (and directors for the purpose of company law) of Haswell and District Mencap are also the directors of Haswell Catering Services Limited and The Hive @ Haswell Limited.

The provision of services between the three companies are by their very nature connected and transactions are recorded accordingly. The primary purpose of Haswell Catering Services Limited and The Hive @ Haswell Limited is to generate surplus funds to donate to Haswell and District Mencap.

There were donations of £nil made in the year (2020: £nil) from Haswell Catering Services Limited to Haswell and District Mencap. During the year Haswell and District Mencap paid management charges to Haswell Catering Services Limited for staff secondments during the pandemic. Haswell and District Mencap also received £115 (2020: £3,911 forgave) of the amount due to them by way of contribution to the training work carried out by the company. During the year Haswell and District Mencap paid for goods and services on behalf of Haswell Catering Services Limited and vice versa. At the year end, the amount owed by Haswell Catering Services Limited to Haswell and District Mencap was £61,351 (2020: £53,457) is amount is shown in debtors.

A donation of £nil (2020: £nil) was made from The Hive @ Limited to Haswell and District Mencap. £500 (2019: £1,000) was paid by Haswell and District Mencap to The Hive @ Haswell Limited in order to support the company. At the year end, the amount owed by The Hive @ Haswell Limited to Haswell and District Mencap was £38,825 (2020: £38,375). This amount is shown in debtors.

No other transactions with related parties were undertaken such as are required to be disclosed under FRS 102.

22. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees, there is no ultimate controlling party of the charity other than the board itself.

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31ST MARCH 2021

*The following page does not form part of the
Statutory Financial Statements*

HASWELL AND DISTRICT MENCAP
(A COMPANY LIMITED BY GUARANTEE)
YEAR ENDED 31ST MARCH 2021
DETAILED ANALYSIS OF INCOME AND EXPENDITURE

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2021</u>	<u>Total</u> <u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
INCOME				
Grants Receivable	11,278	168,646	179,924	32,609
Shop Sales	4,542	-	4,542	37,074
Donations - General	2,135	-	2,135	18,329
Donations - Haswell Furniture Enterprises	-	-	-	-
Fundraising Income	21,429	-	21,429	26,753
Members Fees	65	-	65	1,854
Day Care	24,651	-	24,651	119,683
Mencap Groups	-	-	-	7,797
Room Hire	100	-	100	429
Trips and Outings	-	-	-	1,787
Monthly Draw	-	-	-	362
Sundry Income	5,000	-	5,000	1,402
NCC Stability Payments	156,126	-	156,126	-
Local Authority Grant	10,000	-	10,000	-
HMRC CJRS Grants	38,531	-	38,531	-
	<u>273,857</u>	<u>168,646</u>	<u>442,503</u>	<u>248,079</u>
EXPENDITURE				
Shop Purchases	502	-	502	6,524
Fundraising Costs	630	-	630	8,836
Group Expenses	6,238	2,260	8,498	7,609
Wages and Salaries	45,794	76,351	122,145	146,743
Staff Pension Contributions	1,789	-	1,789	1,804
Management Charges	45,998	-	45,998	-
Rent, Rates and Water	5,627	-	5,627	2,546
Leasing Charges	12,206	-	12,206	14,197
Heat and Light	8,619	-	8,619	14,967
Telephone and Internet	4,934	-	4,934	4,764
Repairs and Maintenance	7,988	-	7,988	4,005
Printing, Postage and Stationery	1,883	-	1,883	2,427
Insurance	4,065	-	4,065	4,726
Motor and Travel Expenses	8,475	-	8,475	15,820
Legal and Professional Fees	5,098	-	5,098	2,657
Accountancy and Bookkeeping	4,765	-	4,765	4,873
Independent Examiner's Fees	2,800	-	2,800	2,800
Bank Charges	44	-	44	460
Cleaning	6,394	-	6,394	5,188
Gifts	99	-	99	355
Licences and Subscriptions	912	-	912	1,408
Training	190	-	190	759
Sundry Expenses	551	-	551	337
Clothing Costs	-	-	-	213
Trainee and Volunteers Expenses	284	-	284	4,056
Depreciation	5,388	9,994	15,382	14,909
Computer Expenses	3,369	500	3,869	3,488
Trips and Outings	-	-	-	408
Advertising	-	-	-	393
Trainee Donations	(114)	-	(114)	3,911
Profit/Loss on Disposal of Minibus	(6,182)	-	(6,182)	141
HMRC Interest	62	-	62	17
	<u>178,408</u>	<u>89,105</u>	<u>267,513</u>	<u>281,341</u>
SURPLUS/(DEFICIT) FOR THE YEAR	<u>95,449</u>	<u>79,541</u>	<u>174,990</u>	<u>(33,262)</u>