



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**  
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**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**  
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**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**  
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**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	Develop partnerships to enhance our core offer.  Develop partnerships with local colleges to be a placement provider.  Develop a comprehensive staff training plan.	Partnerships developed with Nuvo CIC, North East Dance CIC and DPSSP.  Contract with East Durham College to provide 1 placement per day for Level 3 Health and Social Care students.  Plan developed and training needs identified.	Ongoing.  Completed.  Ongoing.
3	Supporting Friendships and Relationships	Create a regular timetable of events.  Develop a musical memories project for older people.	Offer created, promoted and delivering.  Funding secured, project promoted and ran over 12 months.	Completed.  Completed.
4	Employment and Benefits	Review staffing needs and source funding to meet the needs identified.	Staffing reviewed and job descriptions adjusted to meet organisational needs. Funding sourced and secured to cover four posts.	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.  Design and develop a diabetes awareness pilot that is service user led.	Opportunities have been sourced for our trainees including singing lessons, sit to be fit, gentle dance and the magic table.  Funding secured for pilot, pilot ran by service users and data submitted to the wider pilot scheme.	Ongoing.  Completed.
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.

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**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	<b>Organisational Development</b>	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**  
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**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.



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**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.

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**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**

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

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**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**

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

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



**HASWELL AND DISTRICT MENCAP**  
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**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



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**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.

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**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.

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**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***

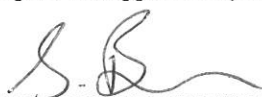
In so far as the trustees are aware at the time of approving our trustees' report:

- 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.



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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 Funds £</u>	<u>Restricted Funds £</u>	<u>2024 £</u>	<u>2023 £</u>
<b>INCOME</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<u>234,021</u>	<u>329,890</u>	<u>563,911</u>	<u>321,142</u>
<b>EXPENDITURE</b>					
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)
<b>TOTAL EXPENDITURE</b>		<u>(281,890)</u>	<u>(104,779)</u>	<u>(386,669)</u>	<u>(344,823)</u>
<b>NET EXPENDITURE AND NET MOVEMENT IN FUNDS FOR THE YEAR</b>		(47,869)	225,111	177,242	(23,681)
<b>RECONCILIATION OF FUNDS</b>					
Transfer Between Funds	16	26,533	(26,533)	-	-
Total Funds Brought Forward		193,253	339,497	532,750	556,431
<b>TOTAL FUNDS AT 31ST MARCH 2024</b>	<b>16</b>	<u><u>171,917</u></u>	<u><u>538,075</u></u>	<u><u>709,992</u></u>	<u><u>532,750</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 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>
<b>FIXED ASSETS</b>	<b>12</b>	420,468	414,184
<b>CURRENT ASSETS</b>			
Stocks	<b>13</b>	1,555	1,655
Debtors	<b>14</b>	302,162	134,325
Cash at Bank and in Hand		20,500	5,602
		<u>324,217</u>	<u>141,582</u>
<b>CREDITORS - AMOUNTS DUE WITHIN ONE YEAR</b>	<b>15</b>	<u>(34,693)</u>	<u>(23,016)</u>
<b>NET CURRENT ASSETS</b>		<u>289,524</u>	<u>118,566</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		709,992	532,750
<b>NET ASSETS</b>		<u><u>709,992</u></u>	<u><u>532,750</u></u>
<b>FUNDS</b>			
<b>Unrestricted Funds</b>	<b>16</b>		
General Funds		81,917	115,253
Designated Funds		<u>90,000</u>	<u>78,000</u>
		171,917	193,253
<b>Restricted Funds</b>	<b>16</b>	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>£</u>	<u>Restricted</u> <u>£</u>	<u>2024</u> <u>TOTAL</u> <u>£</u>	<u>2023</u> <u>TOTAL</u> <u>£</u>
<b>Grants</b>				
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
<b>Carried Forward</b>	-	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>
<b><i>Brought Forward</i></b>	-	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**

	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
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**

	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>TOTAL</u></b>	<b><u>TOTAL</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
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**

	<b><u>2024</u></b> <b><u>TOTAL</u></b> <b><u>£</u></b>	<b><u>2023</u></b> <b><u>TOTAL</u></b> <b><u>£</u></b>
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	<u>19,271</u>	<u>21,897</u>

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

	<b><u>Unrestricted</u></b> <b><u>£</u></b>	<b><u>Restricted</u></b> <b><u>£</u></b>	<b><u>2024</u></b> <b><u>TOTAL</u></b> <b><u>£</u></b>	<b><u>2023</u></b> <b><u>TOTAL</u></b> <b><u>£</u></b>
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
	<u>103,619</u>	<u>71,487</u>	<u>175,106</u>	<u>160,262</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 (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**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**12. TANGIBLE FIXED ASSETS**

	<b><u>Building &amp; Installation</u></b> <b><u>£</u></b>	<b><u>Playground Equipment</u></b> <b><u>£</u></b>	<b><u>Motor Vehicles</u></b> <b><u>£</u></b>	<b><u>Toys</u></b> <b><u>£</u></b>	<b><u>Fixtures &amp; Fittings</u></b> <b><u>£</u></b>	<b><u>Total</u></b> <b><u>£</u></b>
<b>COST</b>						
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	554,868	13,804	24,129	1,763	123,118	717,682
<b>DEPRECIATION</b>						
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	178,006	13,804	16,013	1,751	87,640	297,214
<b>NET BOOK VALUE</b>						
As at 31 March 2024	376,862	-	8,116	12	35,478	420,468
As at 31 March 2023	387,958	-	11,863	19	14,344	414,184

**13. STOCKS**

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

**14. DEBTORS**

	<b><u>2024</u></b> <b><u>£</u></b>	<b><u>2023</u></b> <b><u>£</u></b>
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
	302,162	134,325



**HASWELL AND DISTRICT MENCAP**  
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**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>
<b>Amounts due within one year:-</b>				
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>
<b>Restricted Funds</b>					
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**  
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**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> £
<b>Unrestricted Funds -</b>					
Running Costs Reserve	78,000	-	-	12,000	90,000
<b>Unrestricted Funds -</b>					
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**

	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	
	<b><u>Funds</u></b>	<b><u>Funds</u></b>	<b><u>TOTAL</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>	<b><u>£</u></b>
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>
<b>INCOME</b>				
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>
<b>EXPENDITURE</b>				
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>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>	<u>(47,869)</u>	<u>225,111</u>	<u>177,242</u>	<u>(23,681)</u>