



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.	Partnership created, funding secured and 80 families receiving food on a weekly basis.	Ongoing.
		Expand on the Warm Hub offer to provide food, drinks and free Wi-Fi.	Funding secured and an active project with free breakfasts, hot drinks and Wi-Fi.	April 24.
		Grow and develop our social media presence to promote our work.	Our social media following has increased throughout the year and we now have two Instagram pages with a growing following.	Ongoing.
2	Social Care	Review or core offer with a Service User led approach	Service Users held a consultation day to develop the yearly plan of activities and events.	Ongoing.
		Further develop partnerships with local colleges to be a placement provider.	Contract with East Durham College to provide 2 placements per day for Level 3 Health and Social Care students.	Completed.
		Source funding to further enhance our offer.	Contract with Sunderland College to provide 1 Level 3 placement per week . Funding secured	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.	Offer created, promoted and delivering.	Ongoing.
		Develop a musical memories project for older people.	Funding secured, project promoted and ran over 12 months.	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
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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
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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
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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>163,822</u>	<u>443,583</u>	<u>607,405</u>	<u>709,992</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>
		£	£
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>607,405</u>	<u>709,992</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>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
	<u>£</u>	<u>£</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
Carried Forward	-	-	-	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>£</u>	<u>Restricted</u> <u>£</u>	<u>2025</u> <u>TOTAL</u> <u>£</u>	<u>2024</u> <u>TOTAL</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>£</u>	<u>Restricted</u> <u>£</u>	<u>2025</u> <u>TOTAL</u> <u>£</u>	<u>2024</u> <u>TOTAL</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>2024</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</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>2024</u>
	<u>£</u>	<u>£</u>	<u>TOTAL</u>	<u>TOTAL</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>TOTAL</u> <u>£</u>	<u>2024</u> <u>TOTAL</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	<u>22,464</u>	<u>19,271</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>2025</u> <u>TOTAL</u> <u>£</u>	<u>2024</u> <u>TOTAL</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
	<u>112,361</u>	<u>74,501</u>	<u>186,862</u>	<u>175,106</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 (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>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</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>
	<u>£</u>	<u>£</u>
Closing Stock	<u>1,305</u>	<u>1,555</u>

14. DEBTORS

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</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>