

DARLINGTON MENCAP SOCIETY

England & Wales · Charity number 224373

Details

Other names DARLINGTON SOCIETY FOR MENTALLY HANDICAPPED CHILDREN AND ADULTS, THE DARLINGTON FRIENDS OF MENTALLY HANDICAPPED CHILDREN, DARLINGTON MENCAP

Status Registered

Legal form Other

Registered 1964-05-28

Register [View on the Charity Commission register](#)

Contact

Address 11 Cragwellside
Darlington
County Durham
DL1 2TR

Phone 07930553001

Email mencapgatewayclub@gmail.com

Activities

Objects: A) THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT AND TO ADVANCE RELIGION AMONGST PERSONS WITH A LEARNING DISABILITY; AND B) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE

Activities: The charity provides social activities, help and support for people with learning disabilities in friendly and welcoming club premises in Darlington. It operates 3 evenings per week using volunteers to provide all facilities, in addition to one-off events during the year.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** DARLINGTON C.B.
- Darlington
- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£52,090	£49,249	-	-
2023-09-30	£60,203	£55,605	-	-
2022-09-30	£87,272	£39,562	-	-
2021-09-30	£26,550	£24,031	-	-
2020-09-30	£37,817	£39,556	-	-

Trustees

Name	Role	Appointed
Andrew John Scott	Chair	2023-01-10
Adam Mather		2018-11-19
Alison Gilligan		2018-11-19
Christopher Bowes		2023-01-09
John Kevin Ramsay		2023-01-09
MICHAEL HEMSLEY		
Paige Todd		2024-06-11
Susan Hemsley		2023-05-09

DARLINGTON MENCAP SOCIETY

England & Wales - Charity number 224373

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 30 September 2024
for
Darlington Mencap Society**

Chrichard & Co
23 Woodland Road
Darlington
Co. Durham
DL3 7BJ

Darlington Mencap Society

**Contents of the Financial Statements
for the Year Ended 30 September 2024**

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Darlington Mencap Society

Report of the Trustees for the Year Ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability.

To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life. "learning disability" means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year has seen significant change with regard to the management of the Charity. With a new Chair of Trustees, Secretary and Club Leader taking over, the transition has been managed well with the Club running smoothly and challenges being met effectively by the Trustees and volunteers.

We continue to receive enquiries for membership and attract new members. There has been a focus on social media content to raise our profile.

The programme of activities has been effectively delivered by our volunteers. The special themed nights have been very popular and we have increased the frequency of live band nights. We have received a number of favourable comments from our members who thoroughly enjoy the activities.

Property issues and renovations have been a key focus for the Trustees. Roof repairs were required following a leak. General maintenance of the building will be an ongoing priority.

Previous concerns regarding the increase in fuel costs have been addressed. A new supplier has been sought, significantly reducing the cost of gas and electricity to a manageable level.

The trustees/ directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

FINANCIAL REVIEW

Financial position

The financial position for the year shows net incoming funds of £52,090 and total outgoing resources of £49,249.

With funds brought forward from last year of £500,429 the total funds carried forward are £503,270.

The Trustees consider the financial position of the charity to be stable.

Reserves policy

It is the policy of the charity to try to build up unrestricted funds, which are free reserves of the charity, to a level that equates to approximately 3 - 6 months unrestricted expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

224373

Darlington Mencap Society
Report of the Trustees
for the Year Ended 30 September 2024

Principal address

Salters Lane North
Darlington
Co. Durham
DL1 3DT

Trustees

A J Scott
Mrs S Hemsley
J K Ramsay
C Bowes
A Mather
Ms A Gilligan
M Hemsley
Mrs J Edmonds
Ms P Todd (appointed 11.6.24)

Property Holding Trustees:

Alister C Bruce
Michael Helmsley

As the charity is unincorporated, property is held by 'Holding Trustees' appointed by the Executive Committee under Clause 12 of the September 2008 constitution.

Patrons:

Heather Carnell (Life Vice President)

Governing Document:

The Charity is operated under the rules of its constitution adopted 12 October 1963 and amended on 29 April 1992, 15 March 2006 and 24 September 2008 and is unincorporated.

Independent Examiner

Chrichard & Co
23 Woodland Road
Darlington
Co. Durham
DL3 7BJ

Approved by order of the board of trustees on 24 February 2025 and signed on its behalf by:

A J Scott - Trustee

Independent Examiner's Report to the Trustees of Darlington Mencap Society

Independent examiner's report to the trustees of Darlington Mencap Society

I report to the charity trustees on my examination of the accounts of Darlington Mencap Society (the Trust) for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M Chrichard FCCA

Chrichard & Co
23 Woodland Road
Darlington
Co. Durham
DL3 7BJ

24 February 2025

Darlington Mencap Society
Statement of Financial Activities
for the Year Ended 30 September 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		7,839	4,962
Other trading activities	2	12,488	9,801
Investment income	3	31,763	45,440
Total		<u>52,090</u>	<u>60,203</u>
 EXPENDITURE ON			
Raising funds		48,395	54,600
Other		854	1,005
Total		<u>49,249</u>	<u>55,605</u>
 NET INCOME		 2,841	 4,598
 RECONCILIATION OF FUNDS			
Total funds brought forward		500,429	495,831
 TOTAL FUNDS CARRIED FORWARD		 <u>503,270</u>	 <u>500,429</u>

The notes form part of these financial statements

Darlington Mencap Society

**Balance Sheet
30 September 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	6	350,398	351,252
CURRENT ASSETS			
Stocks	7	600	600
Cash at bank and in hand		154,244	150,031
		<u>154,844</u>	<u>150,631</u>
CREDITORS			
Amounts falling due within one year	8	(1,972)	(1,454)
NET CURRENT ASSETS		<u>152,872</u>	<u>149,177</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>503,270</u>	<u>500,429</u>
NET ASSETS		<u>503,270</u>	<u>500,429</u>
FUNDS	9		
Unrestricted funds		<u>503,270</u>	<u>500,429</u>
TOTAL FUNDS		<u>503,270</u>	<u>500,429</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 February 2025 and were signed on its behalf by:

A J Scott - Trustee

Darlington Mencap Society

Notes to the Financial Statements for the Year Ended 30 September 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Darlington Mencap Society

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

2.	OTHER TRADING ACTIVITIES	2024	2023
		£	£
	Sale of refreshments	<u>12,488</u>	<u>9,801</u>

3.	INVESTMENT INCOME	2024	2023
		£	£
	Rents received	<u>31,708</u>	45,440
	Deposit account interest	<u>55</u>	-
		<u>31,763</u>	<u>45,440</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,962
Other trading activities	9,801
Investment income	<u>45,440</u>
Total	<u>60,203</u>
 EXPENDITURE ON	
Raising funds	54,600
Other	<u>1,005</u>
Total	<u>55,605</u>
 NET INCOME	4,598
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>495,831</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>500,429</u></u>

Darlington Mencap Society

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 October 2023 and 30 September 2024	<u>345,557</u>	<u>6,700</u>	<u>352,257</u>
DEPRECIATION			
At 1 October 2023	-	1,005	1,005
Charge for year	-	854	854
At 30 September 2024	<u>-</u>	<u>1,859</u>	<u>1,859</u>
NET BOOK VALUE			
At 30 September 2024	<u>345,557</u>	<u>4,841</u>	<u>350,398</u>
At 30 September 2023	<u>345,557</u>	<u>5,695</u>	<u>351,252</u>

Included in cost or valuation of land and buildings is freehold land of £345,557 (2023 - £345,557) which is not depreciated.

7. STOCKS

	2024 £	2023 £
Stocks	<u>600</u>	<u>600</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,372	854
Other creditors	600	600
	<u>1,972</u>	<u>1,454</u>

9. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	<u>500,429</u>	<u>2,841</u>	<u>503,270</u>
TOTAL FUNDS	<u>500,429</u>	<u>2,841</u>	<u>503,270</u>

Darlington Mencap Society

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,090	(49,249)	2,841
TOTAL FUNDS	<u>52,090</u>	<u>(49,249)</u>	<u>2,841</u>

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	495,831	4,598	500,429
TOTAL FUNDS	<u>495,831</u>	<u>4,598</u>	<u>500,429</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,203	(55,605)	4,598
TOTAL FUNDS	<u>60,203</u>	<u>(55,605)</u>	<u>4,598</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	495,831	7,439	503,270
TOTAL FUNDS	<u>495,831</u>	<u>7,439</u>	<u>503,270</u>

Darlington Mencap Society

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,293	(104,854)	7,439
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>112,293</u>	<u>(104,854)</u>	<u>7,439</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2024.

Darlington Mencap Society

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,839	4,962
Other trading activities		
Sale of refreshments	12,488	9,801
Investment income		
Rents received	31,708	45,440
Deposit account interest	55	-
	31,763	45,440
Total incoming resources	52,090	60,203
EXPENDITURE		
Raising donations and legacies		
Rates and water	3,784	2,122
Insurance	1,500	220
Light and heat	10,353	25,715
Telephone	307	322
Postage and stationery	38	177
Cleaning	6,488	6,504
Club co-ordinator	60	4,460
Repairs and renewals	15,643	6,099
Training and transport	-	87
Parties and outings	1,482	1,194
Sports club equipment	109	105
Cost of refreshments	7,966	6,491
Accountancy	600	1,000
Sundry expenses	65	104
	48,395	54,600
Other		
Depreciation of tangible fixed assets	854	1,005
	49,249	55,605
Net income	2,841	4,598

This page does not form part of the statutory financial statements

DARLINGTON MENCAP SOCIETY

England & Wales - Charity number 224373

Accounts

**Report of the Trustees and
Financial Statements for the Year Ended 30 September 2023
for
Darlington Mencap Society**

Chrichard & Co
23 Woodland Road
Darlington
Co. Durham
DL3 7BJ

Darlington Mencap Society

**Contents of the Financial Statements
for the Year Ended 30 September 2023**

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Darlington Mencap Society

Report of the Trustees for the Year Ended 30 September 2023

The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability.

To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life. "learning disability" means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year has seen significant change with regard to the management of the Charity. With a new Chair of Trustees, Secretary and Club Leader taking over, the transition has been managed well with the Club running smoothly and challenges being met effectively by the Trustees and volunteers.

We continue to receive enquiries for membership and attract new members. There has been a focus on social media content to raise our profile.

The programme of activities has been effectively delivered by our volunteers. The special themed nights have been very popular and we have increased the frequency of live band nights. We have received a number of favourable comments from our members who thoroughly enjoy the activities.

Property issues and renovations have been a key focus for the Trustees. Roof repairs were required following a leak. General maintenance of the building will be an ongoing priority.

Previous concerns regarding the increase in fuel costs have been addressed. A new supplier has been sought, significantly reducing the cost of gas and electricity to a manageable level.

The trustees/ directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

FINANCIAL REVIEW

Financial position

The financial position for the year shows net incoming funds of £60,203 and total outgoing resources of £55,605.

With funds brought forward from last year of £495,831 the total funds carried forward are £500,429.

The Trustees consider the financial position of the charity to be stable.

Reserves policy

It is the policy of the charity to try to build up unrestricted funds, which are free reserves of the charity, to a level that equates to approximately 3 - 6 months unrestricted expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

224373

Darlington Mencap Society
Report of the Trustees
for the Year Ended 30 September 2023

Principal address

Salters Lane North
Darlington
Co. Durham
DL1 3DT

Trustees

A J Scott (appointed 10.1.23)
Mrs S Hemsley (appointed 9.5.23)
J K Ramsay (appointed 9.1.23)
C Bowes (appointed 9.1.23)
A Mather
Ms A Gilligan
M Hemsley
Mrs J Edmonds
T Stebbings (resigned 9.5.23)
Mrs N Oliver (resigned 9.5.23)

Property Holding Trustees:

Alister C Bruce
Michael Helmsley

As the charity is unincorporated, property is held by 'Holding Trustees' appointed by the Executive Committee under Clause 12 of the September 2008 constitution.

Patrons:

Heather Carnell (Life Vice President)

Governing Document:

The Charity is operated under the rules of its constitution adopted 12 October 1963 and amended on 29 April 1992, 15 March 2006 and 24 September 2008 and is unincorporated.

Independent Examiner

Chrichard & Co
23 Woodland Road
Darlington
Co. Durham
DL3 7BJ

Approved by order of the board of trustees on 26 April 2024 and signed on its behalf by:

A J Scott - Trustee

Independent Examiner's Report to the Trustees of Darlington Mencap Society

Independent examiner's report to the trustees of Darlington Mencap Society

I report to the charity trustees on my examination of the accounts of Darlington Mencap Society (the Trust) for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

M Chrichard FCCA

Chrichard & Co
23 Woodland Road
Darlington
Co. Durham
DL3 7BJ

26 April 2024

Darlington Mencap Society
Statement of Financial Activities
for the Year Ended 30 September 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,962	49,124
Other trading activities	2	9,801	9,573
Investment income	3	45,440	28,575
Total		<u>60,203</u>	<u>87,272</u>
 EXPENDITURE ON			
Raising funds		54,600	39,562
Other		1,005	-
Total		<u>55,605</u>	<u>39,562</u>
 NET INCOME		 4,598	 47,710
 RECONCILIATION OF FUNDS			
Total funds brought forward		495,831	448,121
 TOTAL FUNDS CARRIED FORWARD		 <u>500,429</u>	 <u>495,831</u>

The notes form part of these financial statements

Darlington Mencap Society

**Balance Sheet
30 September 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	6	351,252	352,257
CURRENT ASSETS			
Stocks	7	600	600
Cash at bank		<u>150,031</u>	<u>142,974</u>
		150,631	143,574
CREDITORS			
Amounts falling due within one year	8	(1,454)	-
NET CURRENT ASSETS		<u>149,177</u>	<u>143,574</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		500,429	495,831
NET ASSETS		<u>500,429</u>	<u>495,831</u>
FUNDS	9		
Unrestricted funds		<u>500,429</u>	<u>495,831</u>
TOTAL FUNDS		<u>500,429</u>	<u>495,831</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2024 and were signed on its behalf by:

A J Scott - Trustee

Darlington Mencap Society

Notes to the Financial Statements for the Year Ended 30 September 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on reducing balance

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Darlington Mencap Society

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Sale of refreshments	9,801	9,573
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	45,440	28,575
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	49,124
Other trading activities	9,573
Investment income	28,575
	<u> </u>
Total	87,272
	<u> </u>
EXPENDITURE ON	
Raising funds	39,562
	<u> </u>
NET INCOME	47,710
	<u> </u>
RECONCILIATION OF FUNDS	
Total funds brought forward	448,121
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	495,831
	<u> </u>

Darlington Mencap Society

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 October 2022 and 30 September 2023	<u>345,557</u>	<u>6,700</u>	<u>352,257</u>
DEPRECIATION			
Charge for year	<u>-</u>	<u>1,005</u>	<u>1,005</u>
NET BOOK VALUE			
At 30 September 2023	<u><u>345,557</u></u>	<u><u>5,695</u></u>	<u><u>351,252</u></u>
At 30 September 2022	<u><u>345,557</u></u>	<u><u>6,700</u></u>	<u><u>352,257</u></u>

Included in cost or valuation of land and buildings is freehold land of £345,557 (2022 - £345,557) which is not depreciated.

7. STOCKS

	2023 £	2022 £
Stocks	<u><u>600</u></u>	<u><u>600</u></u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	854	-
Other creditors	<u>600</u>	-
	<u><u>1,454</u></u>	<u><u>-</u></u>

9. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	<u>495,831</u>	<u>4,598</u>	<u>500,429</u>
TOTAL FUNDS	<u><u>495,831</u></u>	<u><u>4,598</u></u>	<u><u>500,429</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>60,203</u>	<u>(55,605)</u>	<u>4,598</u>
TOTAL FUNDS	<u><u>60,203</u></u>	<u><u>(55,605)</u></u>	<u><u>4,598</u></u>

Darlington Mencap Society

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	448,121	47,710	495,831
TOTAL FUNDS	<u>448,121</u>	<u>47,710</u>	<u>495,831</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,272	(39,562)	47,710
TOTAL FUNDS	<u>87,272</u>	<u>(39,562)</u>	<u>47,710</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	448,121	52,308	500,429
TOTAL FUNDS	<u>448,121</u>	<u>52,308</u>	<u>500,429</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,475	(95,167)	52,308
TOTAL FUNDS	<u>147,475</u>	<u>(95,167)</u>	<u>52,308</u>

Darlington Mencap Society

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2023**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2023.

Darlington Mencap Society

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,962	49,124
Other trading activities		
Sale of refreshments	9,801	9,573
Investment income		
Rents received	45,440	28,575
Total incoming resources	60,203	87,272
 EXPENDITURE		
Raising donations and legacies		
Rates and water	2,122	-
Insurance	220	977
Light and heat	25,715	11,177
Telephone	322	-
Postage and stationery	177	211
Cleaning	6,504	5,279
Club co-ordinator	4,460	5,168
Repairs and renewals	6,099	6,543
Training and transport	87	538
Water and telephone	-	1,427
Parties and outings	1,194	920
Sports club equipment	105	706
Cost of refreshments	6,491	6,143
Accountancy	1,000	400
Other resources expended	-	73
Sundry expenses	104	-
	54,600	39,562
 Other		
Depreciation of tangible fixed assets	1,005	-
Total resources expended	55,605	39,562
Net income	4,598	47,710

This page does not form part of the statutory financial statements

DARLINGTON MENCAP SOCIETY

England & Wales - Charity number 224373

Accounts

**Darlington Mencap Society
Financial Statements and Reports
For the year ended
30 September 2022**

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**Salters Lane North
Darlington
DL1 3DT**

Legal and Administrative Information

Name: Darlington Mencap Society

Other names charity is known by: Darlington Mencap

Charity No: 224373

Address: Salters Lane North
Darlington DL1 3DT

Trustees: Tom Stebbings (Chair)
Elizabeth Oliver (Secretary)
June Edmonds (Treasurer)
Michael Hemsley Adam Mather
Alison Gilligan Cllr Andy Scott
Kevin Ramsay Chris Bowes

All officers and charity trustees are elected at the AGM and serve until the end of the following AGM. They may all stand for re-election.

Property Holding Trustees: Alister C Bruce
Michael Helmsley

As the charity is unincorporated, property is held by 'Holding Trustees' appointed by the Executive Committee under Clause 12 of the September 2008 constitution.

Patrons: Heather Carnell (Life Vice President)

Governing Document: The Charity is operated under the rules of its constitution adopted 12 October 1963 and amended on 29 April 1992, 15 March 2006 and 24 September 2008 and is unincorporated

Bankers: Lloyds TSB
Northgate Branch Darlington

Chartered Surveyor and Property Consultant: Julie D Wallin MRICS
Carver Commercial
18 St Cuthbert's Way
Darlington
DL1 1GB

Solicitor: David Hogg
Close Thornton & Co
2 Duke Street
Darlington
DL3 7AB

Independent Examiner:

Kate Tully FMAAT FCIE AATQB

20 Ennerdale Crescent

Winlaton

Blaydon on Tyne

NE21 6PS

Trustees Annual Report

Objects:

- a) The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability; and
- b) To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.
“learning disability” means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

Achievements:

A full year after re-opening post Covid, the Club is back to normal with both Monday and Thursday nights having 100 plus members attending.

We are, however, still short of volunteers, although we now have three additional Trustees on the management committee.

We were proud to be given a 5 rating for our hygiene standards.

For the future fuel costs will be an ongoing financial threat to the Club, but we have had to pass these on to Darlington Borough Council on a pro rata basis.

The trustees/directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Financial Review:

The financial position for the year shows net incoming funds of £87,272 and total outgoing resources of £47,710. With funds brought forward from last year of £95,264 the total funds carried forward are £142,974.

The Trustees consider the financial position of the charity to be stable.

Risk Management:

The Trustees are examining the major risks, which the charity faces in relation to external actors, governance and management, internal operations and business. They are considering the likelihood and the impact of risks and reviewed what systems should be in place to control and reduce those risks. The systems are being designed to provide reasonable, but not absolute, assurance against material loss or misstatement of loss.

Reserves Policy: It is the policy of the charity to try to build up unrestricted funds, which are free reserves of the charity, to a level that equates to approximately 3 – 6 months unrestricted expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to comply with applicable law. The Trustees 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.

Signed on behalf of the Trustees

Name	Tom Stebbings	Position	Chair
Signature	<i>T Stebbings</i>	Date	21 st March 2023

Independent Examiner's Report

Report to the trustees/members of Darlington Mencap Society on Accounts for the year ended 30 September 2022 set out on pages 9 to 12.

Respective responsibilities of the Charity and the Independent Examiner As members of the Charity you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulation 3(3) and section 144(2) of the Charities Act do not apply and that an independent examination is needed. It is my responsibility to

- Examine the financial statements under s.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 examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the Requirements

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act ; or
- to which, in my opinion, attention should be drawn in order to enable a proper
- understanding of the accounts to be reached.

Kate Tully FCIE AATQB

Date 22nd March 2023

Signed 

Kate Tully is a Fellow Member of the Association of Charity Independent Examiners

Receipts and Payments Account For the year ended 30 September 2022

Note	Unrestricted Funds £	Restricted Funds £	Total 2021-22 £	Total 2020-21 £
Incoming Resources				
Subscriptions			0	0
Donations	49,124		49,124	0
Sales of Refreshments	9,573		9,573	0
Rents	28,575		28,575	26,550
Fundraising Activities			0	0
Bus Fares			0	0
Other			0	0
Total Incoming Resources	87,272	0	87,272	26,550
Resources Expended				
Gas and Electric	11,177		11,177	6,264
Cleaner/Cleaning Materials	5,279		5,279	5,745
Club Co-ordinator	5,168		5,168	1,440
Repairs and Renewals	6,543		6,543	6,191
Training/Transport	538		538	79
Water/Telephone	1,427		1,427	1,779
Parties and Outings	920		920	193
Sports Club Equipment	706		706	17
Cost of Refreshments	6,143		6,143	1,010
Stationery/Postage	211		211	141
Insurance/Licenses/Affiliations	977		977	813
Independent Examination Fees/Accountancy	400		400	300
Other resources expended	74		74	60
Total Resources Expended	39,562	0	39,562	24,031
Net incoming/outgoing resources before transfers	47,710	0	47,710	2,518
Transfers				
Net movement in funds	47,710	0	47,710	2,518
<i>Total Funds brought forward</i>	95,264	0	95,264	92,746
Total funds carried forward	142,974	0	142,974	95,264

Statement of Assets and Liabilities As at 30 September 2022

	Notes	Restricted £	Unrestricted £	Total £
Cash Funds				
Cash at Bank			142,974	142,974
Cash in Hand				-
Total Cash Funds		-	142,974	142,974

		Funds to which it belongs	Cost	Current Value £
Assets Retained for the Charity's Own Use				
		<i>Unrestricted</i>		
Premises	3		345,557	345,557
Equipment	3		6,700	6,700
Canteen Stock	3		600	600
				352,857

		Funds to which it belongs	Amount Due
Liabilities			
Independent Examiner's Fees	4	General	400

Signed by one or two of the Trustees on behalf of all the Trustees:

Signature *T Stebbings*

Print Name Tom Stebbings

Signature *E A Oliver*

Print Name Elizabeth Ann Oliver

Date of Approval 21st March 2022

NOTES TO THE FINANCIAL STATEMENTS

For the period 1 October 2021 to 30 September 2022

1 Accounting Policies

Basis of Preparation

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Resources expended have been analysed using a natural classification.

Investment Income is included in the accounts when receivable

The value of volunteer help is not included in the accounts but is described in the Trustees Annual Report.

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs include costs of Trustee meetings and relevant travel expenses.

Grants are recognised in the accounts as they are paid to the charity.

Assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Depreciation is calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis for IT Equipment and a reducing balance method for General Equipment and Furniture and Fixtures.

2 Funds

The Charity has two funds: An unrestricted general fund and a restricted fund used for purchasing items of a specific nature funded by a variety of funders: hence all movements on each fund are disclosed.

Restricted funds

There are no restricted funds held at this time.

3 Fixed Assets for Charity Use

Premises

Building at Cost	£	208,570	
Freehold Day Centre	£	120,000	Professional valuation July 1997
Purchase of Freehold	£	16,987	Cost 1997
		<u>£ 345,557</u>	

Premises are insured at rebuilding valuation of £550,000

Equipment and Stock

Sensory Suite	£	2,000
Security Alarm	£	200
Disco Equipment	£	2,750
Snooker Tables	£	100
Security Lighting	£	800
Computer/IT/Games	£	200
Tables/Chairs	£	400
Flat Screen TVs	£	250
		<u>£ 6,700</u>

Canteen Stock	£	600
---------------	---	-----

4 Liabilities

Independent Examination fee for year ended 30 September 2022 is £400.

5 Staff

The Club Co-ordinator and the Cleaner are self-employed contractors responsible for their own tax and NI contributions.

DARLINGTON MENCAP SOCIETY

England & Wales - Charity number 224373

Accounts

**Darlington Mencap Society
Financial Statements
For the year ended
30 September 2021**

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**Salters Lane North
Darlington
DL1 3DT**

Darlington Mencap Society

Legal and Administrative Information

Name: Darlington Mencap Society

Other names charity is known by: Darlington Mencap

Charity No: 224373

Address: Salters Lane North
Darlington DL1 3DT

Trustees: Tom Stebbings (Chair)
Elizabeth Oliver (Secretary)
June Edmonds (Treasurer)
Michael Hemsley
Adam Mather
Alison Gilligan

All officers and charity trustees are elected at the AGM and serve until the end of the following AGM. They may all stand for re-election.

Property Holding Trustees: Alister C Bruce
Michael Helmsley

As the charity is unincorporated, property is held by 'Holding Trustees' appointed by the Executive Committee under Clause 12 of the September 2008 constitution.

Patrons: Heather Carnell (Life Vice President)

Governing Document: The Charity is operated under the rules of its constitution adopted 12 October 1963 and amended on 29 April 1992, 15 March 2006 and 24 September 2008 and is unincorporated

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18 St Cuthbert's Way
Darlington
DL1 1GB

Solicitor: David Hogg
Close Thornton & Co
2 Duke Street
Darlington
DL3 7AB

Darlington Mencap Society

Independent Examiner:

Kate Tully FMAAT FCIE AATQB

20 Ennerdale Crescent

Winlaton

Blaydon on Tyne

NE21 6PS

Darlington Mencap Society

Trustees Annual Report

Objects:

- a) The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability; and
- b) To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.
“learning disability” means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

Achievements:

The Gateway Club finally re-opened on Monday 27th September 2021, after being closed for 18 months because of Covid-19.

The returning members, at first, were low in number, but as at February 2022 Club Nights were approximately 80-100 attendees. All legal restrictions came to an end in March 2022, which hopefully means we can get back to pre Covid-19 numbers.

We are, at present, short of volunteers, the Trustees are doing all they can to redress this.

The trustees/directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Financial Review:

The financial position for the year shows net incoming funds of £26,550 and total outgoing resources of £24,031. With funds brought forward from last year of £92,746 the total funds carried forward are £95,264.

The Trustees consider the financial position of the charity to be stable.

Risk Management:

The Trustees are examining the major risks, which the charity faces in relation to external actors, governance and management, internal operations and business. They are considering the likelihood and the impact of risks and reviewed what systems should be in place to control and reduce those risks. The systems are being designed to provide reasonable, but not absolute, assurance against material loss or misstatement of loss.

Reserves Policy: It is the policy of the charity to try to build up unrestricted funds, which are free reserves of the charity, to a level that equates to approximately 3 – 6 months unrestricted expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time.

Darlington Mencap Society

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to comply with applicable law. The Trustees 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.

Signed on behalf of the Trustees

Name.....Position.....

Signature.....Date.....

Darlington Mencap Society

Independent Examiner's Report

Report to the trustees/members of Darlington Mencap Society on Accounts for the year ended 30 September 2021 set out on pages 9 to 12.

Respective responsibilities of the Charity and the Independent Examiner As members of the Charity you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulation 3(3) and section 144(2) of the Charities Act do not apply and that an independent examination is needed. It is my responsibility to

- Examine the financial statements under s.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 examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

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(1) which gives me reasonable cause to believe that in any material respect the Requirements

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- to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act ; or
- to which, in my opinion, attention should be drawn in order to enable a proper
- understanding of the accounts to be reached.

Kate Tully FCIE AATQB

Date.....

Signed.....

Kate Tully is a Fellow Member of the Association of Charity Independent Examiners

Darlington Mencap Society

Receipts and Payments Account For the year ended 30 September 2021

	Unrestricted Funds £	Restricted Funds £	Total 2020-21 £	Total 2019-20 £
Incoming Resources				
Subscriptions			0	3,005
Donations			0	180
Sales of Refreshments			0	8,383
Rents	26,550		26,550	19,912
Fundraising Activities			0	0
Bus Fares			0	0
Other			0	6,337
Total Incoming Resources	26,550	0	26,550	37,817
Resources Expended				
Gas and Electric	6,264		6,264	7,548
Cleaner/Cleaning Materials	5,745		5,745	5,666
Club Co-ordinator	1,440		1,440	2,655
Repairs and Renewals	6,191		6,191	15,657
Training/Transport	79		79	40
Water/Telephone	1,779		1,779	2,210
Parties and Outings	193		193	865
Sports Club Equipment	17		17	54
Cost of Refreshments	1,010		1,010	4,246
Stationery/Postage	141		141	35
Insurance/Licenses/Affiliations	813		813	206
Independent Examination Fees/Accountancy	300		300	375
Other resources expended	60		60	0
Total Resources Expended	24,031	0	24,031	39,556
Net incoming/outgoing resources before transfers	2,518	0	2,518	(1,738)
Transfers				
Net movement in funds	2,518	0	2,518	(1,738)
<i>Total Funds brought forward</i>	92,746	0	92,746	94,484
Total funds carried forward	95,264	0	95,264	92,746

Darlington Mencap Society

Statement of Assets and Liabilities As at 30 September 2021

	Notes	Restricted £	Unrestricted £	Total £
Cash Funds				
	Cash at Bank		95,264	95,264
	Cash in Hand			-
Total Cash Funds		-	95,264	95,264

Assets Retained for the Charity's Own Use		Funds to which it belongs <i>Unrestricted</i>	Cost	Current Value £
	Premises	3		345,557
	Equipment	3		7,825
	Canteen Stock	3		400
				353,782

Liabilities		Funds to which it belongs	Amount Due
Independent Examiner's Fees	4	General	300

Signed by one or two of the Trustees on behalf of all the Trustees:

Signature.....Print Name.....

Signature.....Print Name.....

Date of Approval.....

Darlington Mencap Society

NOTES TO THE FINANCIAL STATEMENTS

For the period 1 October 2020 to 30 September 2021

1 Accounting Policies

Basis of Preparation

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Resources expended have been analysed using a natural classification.

Investment Income is included in the accounts when receivable

The value of volunteer help is not included in the accounts but is described in the Trustees Annual Report.

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs include costs of Trustee meetings and relevant travel expenses.

Grants are recognised in the accounts as they are paid to the charity.

Assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Depreciation is calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis for IT Equipment and a reducing balance method for General Equipment and Furniture and Fixtures.

2 Funds

The Charity has two funds: An unrestricted general fund and a restricted fund used for purchasing items of a specific nature funded by a variety of funders: hence all movements on each fund are disclosed.

Restricted funds

There are no restricted funds held at this time.

Darlington Mencap Society

3 Fixed Assets for Charity Use

The Canteen Stock remaining at the end of March 2020 was donated to the Local Food Bank when it became clear that lockdown due to Covid-19 would continue for some months.

4 Liabilities

Independent Examination fee for year ended 30 September 2021 is £300.

5 Staff

The Club Co-ordinator and the Cleaner are self-employed contractors responsible for their own tax and NI contributions.

DARLINGTON MENCAP SOCIETY

England & Wales - Charity number 224373

Accounts

**Darlington Mencap Society
Financial Statements
For the year ended
30 September 2020**

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Darlington
DL1 3DT**

Darlington Mencap Society

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Alison Gilligan

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As the charity is unincorporated, property is held by 'Holding Trustees' appointed by the Executive Committee under Clause 12 of the September 2008 constitution.

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Darlington Mencap Society

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Blaydon on Tyne
NE21 6PS

Darlington Mencap Society

Trustees Annual Report

Objects:

- a) The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependants and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability; and
- b) To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.
“learning disability” means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

Achievements:

As I write this, the Club remains closed to the members due to Covid-19 restrictions. We closed the doors in March 2020 and hope to re-open them in July 2021 when all legal restrictions have ended.

I can, however, report again that Darlington Mencap Society remains in a sound financial position.

During lockdown the new porch has been built and Perspex screens and cleaning stations installed.

We will be led by Government and Mencap guidance regarding future numbers within the Club at any one time.

We are still short of volunteers but look to fill the spaces in the coming year.

The trustees/directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described above.

Financial Review:

The financial position for the year shows net incoming funds of £37,817 and total outgoing resources of £39,556. With funds brought forward from last year of £94,484 the total funds carried forward are £92,746.

The Trustees consider the financial position of the charity to be stable.

Risk Management:

The Trustees are examining the major risks, which the charity faces in relation to external actors, governance and management, internal operations and business. They are considering the likelihood and the impact of risks and reviewed what systems should be in place to control and reduce those risks. The systems are being designed to provide reasonable, but not absolute, assurance against material loss or misstatement of loss.

Darlington Mencap Society

Reserves Policy: It is the policy of the charity to try to build up unrestricted funds, which are free reserves of the charity, to a level that equates to approximately 3 – 6 months unrestricted expenditure. This will provide sufficient funds to cover management and administration support costs and any emergencies that may arise from time to time.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to comply with applicable law. The Trustees 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.

Signed on behalf of the Trustees

Name	Tom Stebbings	Position	Chair
Signature	<i>T Stebbings</i>	Date	17 th August 2021

Darlington Mencap Society

Independent Examiner's Report

Report to the trustees/members of Darlington Mencap Society on Accounts for the year ended 30 September 2020 set out on pages 9 to 12.

Respective responsibilities of the Charity and the Independent Examiner As members of the Charity you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulation 3(3) and section 144(2) of the Charities Act do not apply and that an independent examination is needed. It is my responsibility to

- Examine the financial statements under s.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 examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the Requirements

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 Act ; or
- to which, in my opinion, attention should be drawn in order to enable a proper
- understanding of the accounts to be reached.

Kate Tully FCIE AATQB

Date 17th August 2021

Signed *K A Tully*

Kate Tully is a Fellow Member of the Association of Charity Independent Examiners

Darlington Mencap Society

Receipts and Payments Account For the year ended 30 September 2020

Note	Unrestricted Funds £	Restricted Funds £	Total 19-20 £	Total 18-19 £
Incoming Resources				
Subscriptions	3,005		3,005	1,960
Donations	180		180	278
Sales of Refreshments	8,383		8,383	21,762
Rents	19,912		19,912	26,131
Fundraising Activities			0	0
Bus Fares			0	0
Other	6,337		6,337	0
Total Incoming Resources	37,817	0	37,817	50,131
Resources Expended				
Gas and Electric	7,548		7,548	7,095
Cleaner/Cleaning Materials	5,666		5,666	5,623
Club Co-ordinator	2,655		2,655	4,341
Repairs and Renewals	15,657		15,657	5,141
Training/Transport	40		40	75
Water/Telephone	2,210		2,210	3,614
Parties and Outings	865		865	645
Sports Club Equipment	54		54	82
Cost of Refreshments	4,246		4,246	10,666
Stationery/Postage	35		35	542
Insurance/Licenses/Affiliations	206		206	905
Independent Examination Fees/Accountancy	375		375	300
Other resources expended			0	0
Total Resources Expended	39,556	0	39,556	39,029
Net incoming/outgoing resources before transfers	(1,738)	0	(1,738)	11,102
Transfers				
Net movement in funds	(1,738)	0	(1,738)	11,102
<i>Total Funds brought forward</i>	94,484	0	94,484	83,381
Total funds carried forward	92,746	0	92,746	94,484

Darlington Mencap Society

Statement of Assets and Liabilities As at 30 September 2020

	Notes	Restricted £	Unrestricted £	Total £
Cash Funds				
	Cash at Bank		92,746	92,746
	Cash in Hand			-
Total Cash Funds		-	92,746	92,746

Assets Retained for the Charity's Own Use		Funds to which it belongs <i>Unrestricted</i>	Cost	Current Value £
	Premises	3		345,557
	Equipment	3		8,800
	Canteen Stock	3		-
				354,357
Liabilities		Funds to which it belongs	Amount Due	
Independent Examiner's Fees	4	General	300	

Signed by one or two of the Trustees on behalf of all the Trustees:

Signature *T Stebbings* Print Name Tom Stebbings

Signature *E Oliver* Print Name Elizabeth Oliver

Date of Approval 17th August 2021

Darlington Mencap Society

NOTES TO THE FINANCIAL STATEMENTS

For the period 1 October 2019 to 30 September 2020

1 Accounting Policies

Basis of Preparation

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Resources expended have been analysed using a natural classification.

Investment Income is included in the accounts when receivable

The value of volunteer help is not included in the accounts but is described in the Trustees Annual Report.

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs include costs of Trustee meetings and relevant travel expenses.

Grants are recognised in the accounts as they are paid to the charity.

Assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

Depreciation is calculated to write down the cost or valuation, less estimated residual value, of all tangible fixed assets over their expected useful lives on a straight line basis for IT Equipment and a reducing balance method for General Equipment and Furniture and Fixtures.

2 Funds

The Charity has two funds: An unrestricted general fund and a restricted fund used for purchasing items of a specific nature funded by a variety of funders: hence all movements on each fund are disclosed.

Restricted funds

There are no restricted funds held at this time.

Darlington Mencap Society

3 Fixed Assets for Charity Use

Premises

	£	
Building at Cost	208,570	
	£	Professional valuation July
Freehold Day Centre	120,000	1997
Purchase of		
Freehold	<u>£ 16,987</u>	Cost 1997
	£	
	<u>345,557</u>	

Premises are insured at rebuilding valuation of £550,000

Equipment and Stock

Sensory Suite	£	2,800
Security Alarm	£	250
Disco Equipment	£	3,250
Snooker Tables	£	200
Security Lighting	£	1,000
Computer/IT/Games	£	300
Tables/Chairs	£	500
Settees/Games		
Room	£	200
Flat Screen TVs	£	300
	<u>£</u>	<u>8,800</u>
Canteen Stock	£	-

The Canteen Stock remaining at the end of March 2020 was donated to the Local Food Bank when it became clear that lockdown due to Covid-19 would continue for some months.

4 Liabilities

Independent Examination fee for year ended 30 September 2020 is £300.

5 Staff

The Club Co-ordinator and the Cleaner are self-employed contractors responsible for their own tax and NI contributions.