NCU/LSI/T0253/810006

The HartlepoolsWar Memorial Home and the Crosby Homes
Durham Aged Mineworker's Home Association
PO Box 31
The Grove
168 Front Street
Chester le Street
Co Durham
DH3 3AZ

Robson Laidler Accountants Limited
Mains House
143 Front Street
Chester le Street
DH3 3AU

Dear Sirs

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other directors/trustees and officials of the charity, the following representations given to you in connection with your independent examination of the charity's financial statements for the year ended 31 March 2026.

General

We acknowledge as trustees our responsibility under the Charities Act 2011 and the Housing and Regeneration Act 2008 for the financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of management meetings, have been made available to you.

The financial statements are free of material misstatements, including omissions.

We believe that the effect of uncorrected misstatements is immaterial both individually and in total.

Internal Control

We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud and error. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. There have been no irregularities (or allegations of irregularities)

involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.

Assets and Liabilities

The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent, and have disclosed in the notes to the financial statements all guarantees that we have given to third parties.

We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Loans and Arrangements

The charity has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

Legal Claims

All claims in connection with litigation that have been, or are expected to be, received have been properly accrued for in the financial statements.

Law and Regulations

We are not aware of any irregularities, including fraud, involving management or employees of the charity; nor are we aware of any breaches or possible breaches of statute, regulations, contracts, agreements which might prejudice the charity's going concern status or that might result in the charity suffering significant penalties or other loss. No allegations of such irregularities, including fraud, or such breaches have come to our notice.

Transactions with Related Parties

We are not aware of any transactions with related parties requiring disclosure in the financial statements. Or: All transactions with related parties have been disclosed in the financial statements. We have made available to you all relevant information concerning such transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of the Charities Act or accounting standards.

Post-Balance Sheet Events

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

Going Concern

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and Donations

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

P Watson

Signed on behalf of the board of trustees.
The Hartlepools War Memorial Homes and the Crosby Homes

Date ..... 22 SEPT 2026

THE HARTLEPOOLS WAR MEMORIAL HOMES AND THE CROSBY HOMES

TRUSTEES' ANNUAL REPORT AND UNAUDITED ACCOUNTS

For the year ended 31 March 2026

Registered Charity Number 219384
Housing Corporation Number A1055

If you would like additional information regarding any of the Charity's activities, policies, rules, complaints procedures etc, please contact the Association's Managing Agents:-

Durham Aged Mineworkers' Homes Association
The Grove
PO Box 31
168 Front Street
Chester-le-Street
Co. Durham
DH3 3YH

Telephone: (0191) 3881111
Fax: (0191) 3882838
Email: info@damha.org.uk
Website: www.damha.org.uk

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Trustees and Advisors

Trustees

P Watson (Chair)
P Jackson
P Brown
B Bage
B Cowie
P Nuttall - Resigned 07/11/25

Advisors

Managing Agents

Durham Aged Mineworkers' Homes Association
P O Box 31
The Grove
168 Front Street
Chester-le-Street
Co. Durham
DH3 3AZ

Telephone: (0191) 3881111
Fax: (0191) 3882838
Email: info@damha.org.uk
Website: www.damha.org.uk

Independent Examiner

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

Bankers

Barclays Bank PLC
Hartlepool Branch
The Tees Group (North)
P O Box No. 7
Stockton-on-Tees
TS18 1AH

Solicitors

O'Neill Richmonds Law Firm
Spaceworks
Benton Park Road
Newcastle upon Tyne
NE7 7LX

Report of the Trustees

This report has been prepared in accordance with relevant legislation including the Statement of Recommended Practice 'Accounting by Charities' issued by the Charity Commission and 'Internal Financial Control & Financial Reporting' issued by the former Tenant Services Authority.

The Trustees present their report together with audited financial statements for the period ended 31st March 2026.

Status

The Hartlepool War Memorial & The Crosby Homes was founded in 1923 and is an unincorporated charity administered by a Charity Commission Scheme Sealed on the 21st January 2004. It is an Almshouse Charity (No. 219384) and a Registered Housing Association (No. A1055).

Trustees

The persons who are members of the Trustees are set out on page 2. The policy when recruiting new Trustees is to appoint those with relevant skills to carry out the business of the charity.

Objects

"To provide housing accommodation for persons who, at any time prior to their selection, shall have been resident in the area of benefit for at least ten years of the adult period of their lives and who are either aged, infirm or incapacitated by reason of war or accident."

Property

There are 24 properties of Land and buildings known as 1-31 and 2-16 Ryehill Gardens, Hartlepool, Cleveland TS26 0JJ.

Management

Durham Aged Mineworkers' Homes Association act as managing agents.

Review of Activity

The 24 two bedroom single storey terraced homes, were fully occupied through the year except for 1 which was void for a total of 56 days at an average weekly maintenance contribution of £74.27.

The homes all meet the Government "Decent Homes Standard", and an asset management strategy is in place to maintain the homes to the highest standards.

A waiting list is maintained and 31 applicants are on the list.

Value for Money Statement

The Registered Charity is committed to being an effective and efficient social business achieving Value for Money ("VfM") in all of its activities.

As the charity only has 24 units, to achieve VfM it benefits from the policies and procedures of DAMHA (the managing agent). Examples of this are where a new central heating boiler is required the costs are those negotiated by DAMHA who have in excess of 1700 units. This principle also applies for replacement windows, kitchens and bathrooms as required.

Quinquennial inspections are carried out to schedule planned maintenance, that said many of the improvements are carried out during void periods due to the age and vulnerability of the residents.

Through the management agreement The Hartlepool's War Memorial Homes and the Crosby Homes have a cost-effective process of managing day to day repairs and the collection of the weekly maintenance charge. Residents can also contact housing officers on a free phone number.

Additional VfM is achieved by using where appropriate local contractors, e.g. landscape maintenance.

Key areas of Performance for the Charity over time in relation to VfM are as follows:

	2026	*2025*	*2024*	*2023*	*2022*
Operating costs as a percentage of turnover (Excluding Amortisation and Depreciation)	74%	111%	63%	61%	53%
Maintenance costs per unit	£1,872	£3,245	£1,402	£1,481	£1,196
No of Voids repaired in year	1	2	2	2	3
Routine repairs completed on time	83.7%	80%	84%	97%	96%

No material changes in policy have occurred since the last annual report and no changes are currently under review.

Statement of Trustees' responsibilities in respect of the Trustees' Report and the financial statements

Under charity law, the Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in business.

The Trustees are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time and enable the Trustees to ensure that its financial statements comply with the Charities Act 2011, the Housing and Regeneration Act 2008 and the Accounting Direction for Private Registered Providers of Social Housing in England 2019. The Trustees have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Association and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Association's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Trustees

P. Wyson

Chair
12 September 2026

Independent Examiner's Report

I report to the Trustees on my examination of the financial statements of The Hartlepool War Memorial Homes and The Crosby Homes for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Housing and Regeneration Act 2008 and Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the Charities Act 2011.
2 The financial statements do not accord with those records; or
3 The financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

John Holbrook

John Holbrook (FCCA)
Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE7 7LX

Dated 22 September 2026

Statement of Comprehensive Income for the year ended 31st March 2026

	Notes	2026	2025
		£	£
Turnover	2	109,205	105,380
Operating Costs	2	(78,408)	(113,375)
Depreciation	2	(18,746)	(15,123)
Operating Surplus/(Deficit)	5	12,051	(23,118)
Loss on disposal of Fixed Assets		(50)	(580)
Interest receivable and similar income	4	1,221	1,160
Total Comprehensive Income /(Deficit)for the year		13,222	(22,538)
Transfer from Designated Reserves			
Income and Expenditure Reserve at 1 April 25		427,277	449,815
Income and Expenditure Reserve at 31 March 26		440,499	427,277

All income and expenditure shown above relates to continuing activities.

Statement of Changes in Reserves

For the year ended 31 March 2026

	Investment Revaluation Reserve £	*Income & Expenditure Account* £	*Designated Reserve* £	*Other Reserves* £	*Charitable Fund Property Reserve* £	*Total Reserves* £
Balance as at 1st April 2025	243,749	427,277	120,311	918	99,102	891,357
Total comprehensive income/(Deficit) for the year	-	13,222	-	-	-	13,222
Revaluation deficit arising during the year	(16,950)	-	-	-	-	(16,950)
Balance as at 31st March 2026	226,799	440,499	120,311	918	99,102	887,629

Statement of Financial Position as at 31st March 2026

	Notes	2026	2026	2025	2025
		£	£	£	£
Fixed Assets					
Tangible Assets	6a		626,528		597,832
Investments	7		263,110		280,060
			889,638		877,892
Current Assets					
Debtors	8	1,968		3,500	
Cash at bank and in hand		291,923		283,887	
		293,891		287,387	
Creditors: Amounts falling due within one-year	9	(46,049)		(20,694)	
Net Current Assets			247,842		266,693
Total Assets			1,137,480		1,144,585
Creditors: Amounts falling due after more than one-year	6b		(249,851)		(253,228)
Total Net Assets			887,629		891,357
Reserves					
Investment Revaluation Reserve			226,799		243,749
Income & Expenditure Account			440,499		427,277
Designated Reserve			120,311		120,311
Other Reserves			918		918
Charitable Fund Property Reserve			99,102		99,102
			887,629		891,357

The financial statements shown on pages 10 to 16 were approved by the Trustees on September 2026 and were signed on its behalf by:

..... Chair

..... Trustee

Notes

1. Accounting Policies

Basis of accounting

The financial statements of the Association are prepared under the historical cost convention, except for investments which are held at market value. This is in accordance with applicable accounting standards, namely, UK Generally Accepted Accounting Practice (UK GAAP) including Financial Reporting Standard 102 (FRS 102) and the Housing SORP 2014: Statement of Recommended Practice for Registered Social Housing Providers and comply with the Accounting Direction for Private Registered Providers of Social Housing 2019.

While the Association is an Unincorporated Charity and a member of the National Association of Almshouses, the Association is also a Registered Social Housing Provider. Therefore, the financial statements have been prepared in compliance with the Housing SORP 2014 to enable consistency, ease and transparency in our reporting to the housing regulator.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in the financial statements are rounded to the nearest £.

Cash Flows

As a small Registered Social Housing Provider, The Hartlepool's War Memorial homes and the Crosby Homes have elected to use their exemption to prepare a statement of cash flows.

Fixed Asset Investments

Investments classified under fixed assets are stated at market value at the balance sheet date, where this is readily identifiable. All other investments are stated at cost.

Going Concern

The Association's forecasts and projections show that the Association should be able to continue to operate within the level of its current facilities and no matters have been drawn to its attention to suggest that future funding may not be forthcoming on acceptable terms.

After making enquiries, the Trustees have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing these financial statements.

Housing Properties
Housing properties are stated at cost, less accumulated depreciation.

Major components of housing properties, such as windows and heating components, have been accounted for and depreciated separately from the main fabric, over their expected economic lives.

Depreciation is charged at the rates applied below to write off the cost of the asset over their expected useful economic lives.

Land	- Not Depreciated
Main Fabric	- 100 years straight line
Roof	- 40 years straight line
Electricals	- 30 years straight line
Windows	- 25 years straight line
External Doors	- 25 years straight line
Bathroom	- 20 years straight line
Kitchen	- 15 years straight line

Boilers	- 15 years straight line
Heating Installations	- 30 years straight line

The Social Housing grant has been applied against the land in the first instance and then to the Main Fabric of the building. The grant is amortised over 100 years and released back into the Statement of Comprehensive Income.

Fixtures and fittings are depreciated over 10 years on a straight-line basis and computers over 3 years on a straight-line basis.

Social Housing Grant

Social Housing Grant (SHG) received as a capital contribution, in line with SORP2014 and the 'accruals method', is held separately as a creditor due after more than one year, unless part of the SHG relates to a disposal of property and becomes recycled or repayable, in which case it is apportioned to creditors due less than one year accordingly. The 'accruals method' is applied as the RSHP holds all social housing properties at their historic cost.

The SHG is then amortised in line with depreciation of the 'structure' component of the housing properties and released over 100 years (1%). The amortisation released in respect of the SHG is recognised in the Statement of Comprehensive Income as 'income'.

Turnover

Turnover represents all rental, service charge income receivable and amortised Social Housing Grant.

Value added tax

The Homes are not registered for VAT and where applicable expenditure includes VAT.

Impairment

Annually housing properties are assessed for impairment indicators. This is generally performed at scheme or cash-generating unit level. Where indicators are identified an assessment for impairment is undertaken comparing the scheme's carrying amount to its recoverable amount. Where the carrying amount of a scheme is deemed to exceed its recoverable amount, the scheme is written down to its recoverable amount. The resulting impairment loss is recognised as operating expenditure. Where a scheme is currently deemed not to be providing service potential to the Association, its recoverable amount is its fair value less costs to sell.

Debtors

Debtors are measured at transaction price, less any impairment.

Creditors

Creditors are measured at transaction price.

Designated Reserves

A designated reserve is in place to meet future expenditure upon planned maintenance and minor improvements. The reserve has been created from the Trusts previous cyclical maintenance and extraordinary repairs designated reserves.

Charitable Fund Property Reserve

This reserve represents that proportion of the cost of the properties, which was financed by charitable donations as well as the charities own resources.

Administration

The management of the Association continues to be dealt with by Durham Aged Mineworkers' Homes Association (DAMHA) a separately registered housing association (5125). Rental income and administrative costs are received and paid by the agent association who make a management charge for acting as agent.

2. Turnover and Operating Costs

	2026 £	2025 £
Turnover from lettings		
Rents and service charges receivable	105,828	102,004
Amortised government grants	3,377	3,376
	109,205	105,380
Operating Costs		
Bad debts written off	1,035	-
Management	22,385	21,424
Day to day repairs & maintenance	44,928	77,885
Services (including Water Rates)	10,060	14,066
Depreciation	18,746	15,123
Total Expenditure on Social Housing Lettings	97,154	128,498
Void Losses	(11,619)	(2,394)

3. Senior Executives

The Senior Executives are defined as the Trustees, who received no emoluments during the year (2025: £nil)

4. Interest receivable and similar income

	2026 £	2025 £
Investment income	1,221	1,160

5. Surplus on Ordinary Activities

	2026 £	2025 £
The Surplus on ordinary activities is stated after charging:		
Independent Examiner's fee	4,997	1,148

6a. Tangible Assets

	Housing Properties	***Fixtures and Fittings***	***Total Fixed Assets***
	£	***£***	***£***
Cost:			
At 1st April 2025	847,979	11,833	859,812
Additions	28,705	18,789	47,494
Disposals	(18,557)	-	(18,557)
At 31st March 2026	858,127	30,622	888,749
Less: Depreciation			
At 1st April 2025	250,982	10,998	261,980
Charge for the year	18,189	557	18,746
Disposals	(18,505)		(18,505)
At 31st March 2026	250,666	11,555	262,221
Net Book Value:			
31st March 2026	607,461	19,067	626,528
1st April 2025	596,997	835	597,832

6b. Creditors falling due after more than one year

	2026	***2025***
	£	***£***
Total accumulated social housing grant received at 31 March	337,637	337,637
Recognised in the statement of comprehensive income	(87,786)	(84,409)
Held as deferred income	249,851	253,228

Notes *(continued)*

7. Investments

	2026	2025
	£	£
Valuation at 1st April 2025	280,060	286,859
Disposals	-	-
Deficit arising on revaluation	(16,950)	(6,799)
At 31 March 2026	263,110	280,060

The investments comprise the following:-

	2026	2025
	£	£
2080.17 (2013: 2080.17) COIF Income Shares	37,068	40,522
943.44 (2013: 943.44) COIF Accumulation Shares	224,213	237,709
3½% War Stock (nominal £2,319.80)	1,829	1,829
	263,110	280,060

The historical cost of investments is analysed as follows:-

	2026	2025
	£	£
COIF Income Shares	19,089	19,089
COIF Accumulation Shares	14,666	14,666
3½% War Stock	1,750	1,750
	35,505	35,505

8. Debtors

	2026	2025
	£	£
Rental debtors	636	1,920
Prepayments and accrued income	1,332	1,580
	1,968	3,500

9. Creditors: Amounts falling due within one year

	2026	2025
	£	£
Prepaid rents	41	411
Trade creditors and accruals	46,008	20,283
	46,049	20,694

Notes *(continued)*

10. Capital Commitments and Contingent Liabilities

As at 31st March 2026 and 31st March 2025 there were no capital commitments or contingent liabilities.

robson-laidler.co.uk

Fernwood House,
Fernwood Road, Jesmond
Newcastle, NE2 1TJ



The Hartlepools War Memorial Homes and The Crosby Homes

Findings Report for the year ended 31 March 2026

Strictly Private & Confidential

ROBSON / LAIDLER

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Financial review

A summary of the financial information is presented below

Statement of Financial Activities

	2026 £	2025 £	
Total income	110,426	106,540	Inflationary rent increases only.
Total expenditure	97,204	129,078	Reduction in expenditure largely due to reduced requirement for repairs during the year.
Surplus/(Deficit)	**13,222**	**(22,538)**	

Balance sheet

	2026 £	2025 £	
Investments	263,110	280,060	Decrease in market value at the year end, reduction in investment valuations due to general economic issues at year end.
Tangible fixed assets	626,528	597,832	Upgrade to warden call units and several housing additions acquired in the year.
Debtors	1,968	3,500	
Cash	291,923	287,387	
Creditors falling in one year	46,049	20,694	Increase in accruals largely as a result of expenditure for electrical works amounting to approximately £18k prior to the year end.
Creditors falling after one year	249,851	253,228	Relates to Social Housing Assistance grant deferred balance
Net assets	**887,629**	**891,357**	
Reserves	**887,629**	**920,694**	

Profit reconciliation

In arriving at the figures shown above, the following adjustments have been made to the initial figures presented to us:

	£
Surplus/ (Deficit) per figures presented to us	**13,222**
Surplus/ (Deficit) per draft accounts	**13,222**

Discussion points

The following points were noted from our independent examination:

1. **Debtors reconciliation:** It was noted during our examination that the trade debtors balance in the trial balance differed from the aged debtors listing by £48. Although this difference is not material, we recommend that the trade debtors balance is reconciled to the aged debtors listing on a regular basis to ensure the accuracy and completeness of the accounting records.

2. **Fixed asset register**: During our examination, we noted that a fixed asset register is not currently maintained for fixtures and fittings, as a detailed breakdown of the historical assets is unavailable. We recommend that a fixed asset register is maintained on a going-forward basis. The historical cost and accumulated depreciation of the existing assets could be recorded as a single opening asset, with all subsequent additions, including those made during the current financial year, recorded individually on a line-by-line basis. This will improve the accuracy of the fixed asset records and facilitate the ongoing monitoring and reconciliation of fixed assets.

3. **War stock investment:** We noted that the investments balance at the year end includes an amount of £1,829 relating to War Stock. We understand that this is a historical investment for which up-to-date supporting information is not currently available. We recommend that, going forward, current information relating to this investment is obtained on an annual basis. This will enable the investment to be appropriately valued at the year end and ensure that any necessary accounting adjustments are reflected in the financial statements.

4. **Charity Commission filing**: Upon review of the accounts filed with the Charity Commission in the prior year we noted that the Letter of Representation and Findings report were filed alongside the Annual accounts. Please note these documents are for internal purposes only and should not be filed at the Charity Commission. On the Annual Accounts (including the Trustees Report) should be filed with the Charity Commission.

Other Areas

Your accounting policies

As part of our procedures, we consider whether your accounting policies are appropriate to the charity's circumstance and consistently applied. If there are alternative accounting policies that could be applied in your circumstances, we point these out to you to consider. We believe that all your accounting policies are appropriate to the charity and correctly applied

Transactions with related parties

We review transactions with related parties and ensure they are correctly disclosed in the accounts. We consider trustees and key management as being the related parties of the charity. Outside of the current disclosures to the accounts, are any additional disclosures required in the accounts in relation to transactions with any such parties? We would recommend that where related party transactions are identified, appropriate records are maintained, including documenting such transactions within the trustees meeting minutes.

Fraud or error

We have not discovered any fraud or error as part of our procedures. Have you or any of the trustees or senior management suspected or discovered any fraud or any errors in your accounts?

Going concern

As trustees, when you sign off the accounts you are confirming that you consider the charity has sufficient resources to continue to trade as a going concern for at least 12 months from the date the accounts are approved. Are you aware of any issues that may affect the charity's ability to continue to trade as a going concern.

Laws and regulations

Are you aware of any breaches of any of the key laws or regulations that the charity operates in?

Post balance sheet events, capital commitments or contingent liabilities

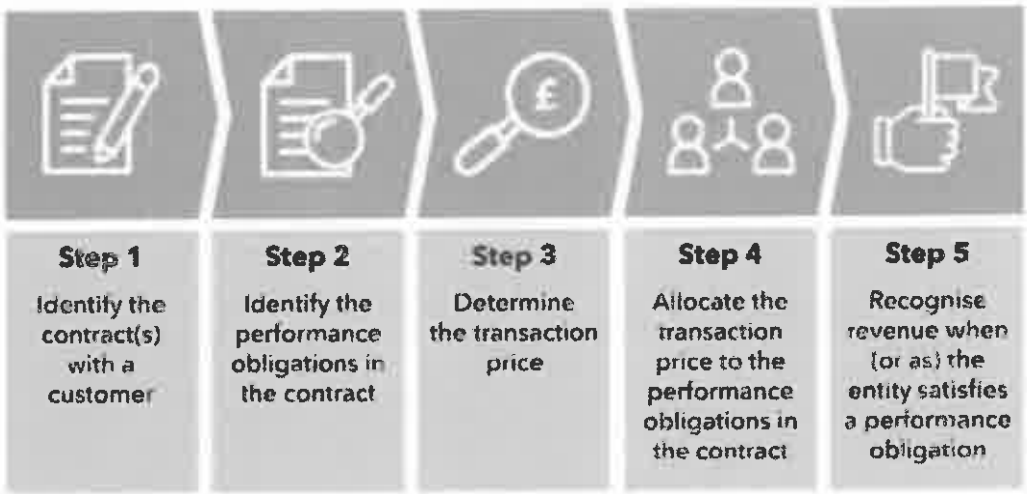
A post balance sheet event is a significant event that has happened to the business since the year end, such as a material bad debt or fraud. A capital commitment is a commitment made at the yearend to spend a material amount of money on new assets or other agreements. A contingent liability is any uncertainty that may cause the charity to suffer a material cost in the future, such as a legal case. Are there any of these to report?

Upcoming regulatory and accounting standard changes

Changs to FRS102: the following amendments to FRS 102 (includes updates to the Charity SORP FRS102) are due to be implemented for accounting periods starting on or after 1 January 2026:

1. **Operating leases**: from the effective date, there will be no distinction between finance leases and operating leases such that all long terms leases must be included on the balance sheet as a right of use asset. Short term leases of less than 12 months and those classed as trivial are exempt.

2. **Revenue recognition**: a five-step model for revenue recognition will be implemented where income from contracts will be recognised as follows:



Although these changes will not impact the accounts of The Hartlepool's War Memorial Homes and The Crosby Homes until the 31 March 2027 year end, thought should be given in advance as to how they could impact the current reporting processes of the charity.

Charity SORP 2026: an updated Charity SORP was released on 31st October with the changes effective for accounting periods beginning on, or after, 1 January 2026 (unless early adoption is chosen). The main accounting changes are to bring the SORP in line with the revised accounting for leases and revenue noted above. Other changes relate to the introduction of a new tier system for determining charity size and reporting criteria, along with additional disclosures necessary in the trustees' report. We will advise on these areas in due course.

Charity independent examination threshold: recent announcements have also confirmed an increase in the charity independent examination threshold is expected (although not yet confirmed). With effect from 30 September 2026 an independent examination will be required for charities with a gross annual income of £40k or above with a professionally qualified advisor when gross annual income exceeds £500k.

Information to complete the Independent Examination

In order to complete the independent examinations could you provide the following:

1. In order to update our AML information held could you provide a copy of a valid passport or driving licence for the following trustees please: B Bage, P Brown and P Watson.

Notes from Meeting

Meeting held on Teams: 10 July 2026
Present: Louise Simmons (RL), Kennedy Banda (DAHMA)

- The points noted above were discussed and noted

In relation to the other report areas:

- No related party transactions to disclose
- No issues around going concern: charity considered viable for 12-month period
- No suspected fraud noted
- No breach in laws or regulations
- No post balance sheet events

Declaration

The trustees of The Hartlepool's War Memorial Homes and The Crosby Homes confirm that they have reviewed the above Findings Report and that to the best of their knowledge:

- All points discussed with the representatives of the charity in the meeting detailed above are considered accurate.
- All errors adjusted have been discussed and agreement reached that adjustment is deemed necessary.
- All unadjusted errors identified have been discussed and agreement was reached that no adjustments to the financial statements were deemed necessary.

Signed on behalf of the Board ..... P Watson .....

Date ..... 22 SEPT 2026 .....

This report is prepared solely for the confidential use The Hartlepool's War Memorial Homes and The Crosby Homes. This report may not be made available to any third party, in whole or in part, with our express permission.