

**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

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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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	52,090	(49,249)	2,841
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	495,831	4,598	500,429
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	60,203	(55,605)	4,598
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	495,831	7,439	503,270
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
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