

Company registration number: 04155890

Charity registration number: 1085498

The Helpful Bureau

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

The Helpful Bureau

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The Helpful Bureau

Reference and Administrative Details

Trustees	John Fox Yvonne Payne Elizabeth Newby Margaret Bowen
Secretary	Margaret Bowen
Senior Management Team	Irene Smith, Manager, from 19/07/2021
Charity Registration Number	1085498
Company Registration Number	04155890
Registered Office	Carnegie Civic and Community Centre Warren Avenue Stapleford Nottingham NG9 8EY
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

The Helpful Bureau

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	John Fox
	Yvonne Payne
	Elizabeth Newby
	Margaret Bowen
	Robert Brighton (resigned 30 April 2022)
	Leanne Burnett-Kerry (resigned 3 May 2022)
	Lloyd Mason (resigned 6 December 2021)

Structure, governance and management

Nature of governing document

Memorandum and Articles of Association incorporated 7 February 2001 as amended by special resolutions dated 01 November 2004 and 22 September 2006. Certificate of incorporation on change of name dated 20 January 2009. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Recruitment and appointment of trustees

Applications for membership are considered at each committee meeting. Trustees are elected at the AGM.

Objectives and activities

Objects and aims

To undertake voluntary work in particular but not exclusively in the advancement of education, the promotion and protection of good health, the provision of facilities for recreation and leisure time activities in the interests of social welfare with the object of improving the conditions of life of the community and other similar charitable activities amongst those people in need thereof in Nottinghamshire and surrounding areas ("the area of benefit").

Objectives, strategies and activities

The Helpful Bureau is a registered charity with over 40 years' experience working in Broxtowe. Their main aim is to help older and/or disabled people live safely and independently in their own homes.

The Helpful Bureau is a registered charity and not for profit organisation. We help people to remain living safely and independently in their own homes. We work mainly with older people and those who are disabled.

We offer 4 streams of work:

- Our practical services include gardening, decorating, home support and handyman service.
- Our volunteer transport scheme takes people to various appointments and social clubs. We also have a wheelchair accessible vehicle.
- Our befriending scheme, has volunteers visiting elderly in the community.
- We run various weekly social and activity groups, a two-course hot lunch and monthly day trips using our own 16 seater minibus. There is also the opportunity to book foot care.

We also signpost clients to specialist services in our local area.

The Helpful Bureau

Trustees' Report

Public benefit

People are healthier:

People who access our services are able to maintain a good standard of living, thus improving quality of life. They are given peace of mind, knowing that there is help when it is needed. They feel supported and safe and this promotes well-being both physically and mentally, and prevents the need for other more costly services.

People live in vibrant and supportive communities:

Our services help our clients to feel less vulnerable in the community, providing home security and maintaining gardens mean that they are less likely to be targeted for crime. They have more pride in their surroundings and can maintain a sense of dignity.

People are encouraged and supported to access local community and social groups.

Volunteers use their experience and life skills to help with the provision of practical services, keeping them active within the community and helping us to provide a value for money service.

People live independently for as long as possible:

We will encourage people to make the most of their later years and enable them to access the right support when they need it. We will focus on preventative services for conditions that often affect people in later life, including falls prevention, depression, arthritis etc.

We will provide practical services such as a Handyman, Gardener, Decorator and Domestic support for people who are elderly, and/or disabled to help them remain living independently in their homes.

Carers are more supported and we signpost people to other services appropriate to their needs whether physical, emotional or financial.

People can access the right care and support, at the right time:

Through regular contact with our organisation, through the practical services team, we are able to highlight when a client may need additional support, act upon it immediately and signpost them to any other appropriate service.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

OUR CLIENTS

We currently have 3,107 registered clients:

915 Men

2,192 Women

2,547 describe themselves as white British

84% describe themselves as having a disability or long term limiting illness

There are more clients registering who are over 75 years young and a bigger percentage are being referred by health professionals or family. We are seeing more who have memory or mental health issues.

We expanded our Home Support Service and included the North of Broxtowe. This service continues to grow. We formed our Grumpy Old Men group, which has gone from strength to strength. We relooked at our Funding strategy and increased our Trusts & Foundations Applications. We were successful in receiving funding from the Local Communities Fund from Nottinghamshire County Council for 4 years, which partly enables us to continue with our services. However, there was a reduction from the previous funding, which means more funding has been requested from Trusts and Foundations. We continue to share premises with Stapleford Town Council and provide some services in the building. We continue to maintain all our services and support to a high level to our clients.

The Helpful Bureau

Trustees' Report

We have managed to secure funding to our befriending service and have been returning to Face to Face connections. Our 16 seater minibus, purchased in 2019, has been used well since July 2021, with 120 different people going on trips. Our website is now more user friendly and we also use Social Media to connect.

Financial review

Whilst our income was less in 2021-22, we had income received in the previous financial year to cover the impact of COVID and also funds received in quarter 1 of 2021 for projects in 2021-22. Expenditure also increased with the appointment of a new manager and the restarting of projects, post COVID. Our financial position at the year end was good, leaving a healthy reserve.

Policy on reserves

The charity's policy is to retain reserves equivalent to 3 months operating costs. We have also set up a reserve for our vehicles and one for future developments.

Principal risks and uncertainties

Funding

The main risks are funding cuts, cost/wage increases due to inflation and the reduction of volunteers. Volunteer drivers did not all return after COVID lockdowns, and generally recruiting volunteers has been more difficult. We advertise in free local papers and through out website and notice boards for volunteers.

We are going to set up a reserve for the cost of living increases as we are conscious that our current funding has no inflationary links and therefore will not cover any cost increases such as minimum wage which has a knock on effect to the remainder of our salary costs. We are also conscious that our clients will be particularly affected by increase in fuel costs and we will need to be cautious about increasing costs for paid services. We are grateful to all our funders and supporters and are aware that their funds are also squeezed; we will continue to look at improved efficiency in our delivery without impacting on service delivery.

The Helpful Bureau

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Helpful Bureau for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 31/01/2022 and signed on its behalf by:


John Fox
Trustee

The Helpful Bureau

Independent Examiner's Report to the trustees of The Helpful Bureau

Independent examiner's report to the trustees of The Helpful Bureau ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

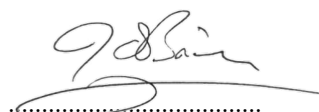
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 05/12/2022

The Helpful Bureau

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	3,750	-	3,750	46,443
Charitable activities	3	68,501	75,990	144,491	173,403
Investment income	5	8	-	8	21
Total Income		<u>72,259</u>	<u>75,990</u>	<u>148,249</u>	<u>219,867</u>
Expenditure on:					
Charitable activities	6	<u>(29,147)</u>	<u>(139,734)</u>	<u>(168,881)</u>	<u>(151,191)</u>
Total Expenditure		<u>(29,147)</u>	<u>(139,734)</u>	<u>(168,881)</u>	<u>(151,191)</u>
Net income/(expenditure)		43,112	(63,744)	(20,632)	68,676
Transfers between funds		<u>(52,719)</u>	<u>52,719</u>	<u>-</u>	<u>-</u>
Net movement in funds		(9,607)	(11,025)	(20,632)	68,676
Reconciliation of funds					
Total funds brought forward		<u>87,581</u>	<u>38,277</u>	<u>125,858</u>	<u>57,182</u>
Total funds carried forward	19	<u><u>77,974</u></u>	<u><u>27,252</u></u>	<u><u>105,226</u></u>	<u><u>125,858</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 19.

The notes on pages 10 to 19 form an integral part of these financial statements.

The Helpful Bureau

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	46,443	-	46,443
Charitable activities	3	43,086	130,317	173,403
Investment income	5	21	-	21
Total income		<u>89,550</u>	<u>130,317</u>	<u>219,867</u>
Expenditure on:				
Charitable activities	6	<u>(25,599)</u>	<u>(125,592)</u>	<u>(151,191)</u>
Total expenditure		<u>(25,599)</u>	<u>(125,592)</u>	<u>(151,191)</u>
Net income		63,951	4,725	68,676
Transfers between funds		<u>(15,793)</u>	<u>15,793</u>	<u>-</u>
Net movement in funds		48,158	20,518	68,676
Reconciliation of funds				
Total funds brought forward		<u>39,423</u>	<u>17,759</u>	<u>57,182</u>
Total funds carried forward	19	<u><u>87,581</u></u>	<u><u>38,277</u></u>	<u><u>125,858</u></u>

The notes on pages 10 to 19 form an integral part of these financial statements.

The Helpful Bureau

(Registration number: 04155890)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	13,170	15,595
Current assets			
Debtors	12	2,231	3,191
Cash at bank and in hand	13	<u>92,328</u>	<u>108,769</u>
		94,559	111,960
Creditors: Amounts falling due within one year	14	<u>(2,503)</u>	<u>(1,697)</u>
Net current assets		<u>92,056</u>	<u>110,263</u>
Net assets		<u>105,226</u>	<u>125,858</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	19	27,252	38,277
Unrestricted income funds			
Unrestricted funds		<u>77,974</u>	<u>87,581</u>
Total funds	19	<u>105,226</u>	<u>125,858</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 31/03/2022 and signed on their behalf by:

John Fox
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Helpful Bureau meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	20% straight line
IT equipment	33.33% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	3,083	3,083	18,784
Grants, including capital grants;			
Government grants	667	667	27,659
	<u>3,750</u>	<u>3,750</u>	<u>46,443</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Fundraising	1,835	-	1,835	781
Grants & donations	-	75,990	75,990	130,317
Fees & services	64,706	-	64,706	38,951
Contracts	1,960	-	1,960	3,354
	<u>68,501</u>	<u>75,990</u>	<u>144,491</u>	<u>173,403</u>

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Aviva Crowdfunder	-	1,258	1,258
Broxtowe Borough Council	-	12,509	12,509
Groundwork UK	-	1,000	1,000
Local Giving	-	500	500
Co-op Local Community Fund	-	1,366	1,366
Gedling Borough Council	-	250	250
The Lady Hind Trust	-	2,000	2,000
W. G. Edwards Charitable Foundation	-	1,000	1,000
J. N. Derbyshire Trust	-	2,000	2,000
The Arnold Clark Community Fund	-	1,000	1,000
Nottinghamshire County Council	-	43,870	43,870
Stapleford Town Council	-	3,350	3,350
The Thomas Farr Charity	-	5,000	5,000
The Neighbourly Foundation	1,000	-	1,000
HMRC JRS	667	-	667
Sundry donations	2,083	887	2,970
	<u>3,750</u>	<u>75,990</u>	<u>79,740</u>

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>8</u>	<u>8</u>	<u>21</u>

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Bank charges	172	500	672	611
Communications	513	1,229	1,742	1,426
Equipment, repairs & renewals	69	3,567	3,636	10,407
Fundraising & publicity	302	193	495	1,374
Insurance	136	480	616	459
Legal & professional	1,688	4,891	6,579	5,512
Printing & stationery	324	484	808	659
Memberships & subscriptions	70	252	322	-
Refreshments & lunches	239	8,189	8,428	11,349
Rent & room hire	1,140	4,681	5,821	8,865
Activities & service providers	-	7,972	7,972	990
Staff training	169	84	253	546
Staff travel	-	2,147	2,147	2,242
Utilities	413	1,593	2,006	1,000
Vehicle expenditure	-	4,780	4,780	2,448
Wages, NI & pension	18,217	93,426	111,643	94,588
Volunteer expenses	-	104	104	646
General expenses	192	230	422	1,066
Building & garden supplies	-	757	757	414
Donations given	186	76	262	638
Garage rent	-	565	565	557
Mentoring	-	3,441	3,441	842
Volunteer driver reimbursement	-	93	93	114
Depreciation	5,317	-	5,317	4,353
Sundry expenditure	-	-	-	85
	29,147	139,734	168,881	151,191

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	5,317	4,353

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	110,618	91,707
Pension costs	1,025	883
Compensation payments	-	1,998
	<u>111,643</u>	<u>94,588</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
The average number of employees during the year	<u>12</u>	<u>11</u>

3 (2021 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,025 (2021 - £883).

During the year, the charity made redundancy and/or termination payments which totalled £Nil (2021 - £1,998).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £10,318 (2021 - £Nil).

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022 £	2021 £
Independent examination	770	750
Other financial services	1,248	1,302
	<u>2,018</u>	<u>2,052</u>

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2022

11 Tangible fixed assets

	Motor vehicles £	IT equipment £	Total £
Cost			
At 1 April 2021	21,762	-	21,762
Additions	<u>-</u>	<u>2,892</u>	<u>2,892</u>
At 31 March 2022	<u>21,762</u>	<u>2,892</u>	<u>24,654</u>
Depreciation			
At 1 April 2021	6,167	-	6,167
Charge for the year	<u>4,353</u>	<u>964</u>	<u>5,317</u>
At 31 March 2022	<u>10,520</u>	<u>964</u>	<u>11,484</u>
Net book value			
At 31 March 2022	<u>11,242</u>	<u>1,928</u>	<u>13,170</u>
At 31 March 2021	<u>15,595</u>	<u>-</u>	<u>15,595</u>

12 Debtors

	2022 £	2021 £
Trade debtors	431	80
Prepayments	973	2,512
Other debtors	<u>827</u>	<u>599</u>
	<u>2,231</u>	<u>3,191</u>

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	234	213
Cash at bank	<u>92,094</u>	<u>108,556</u>
	<u>92,328</u>	<u>108,769</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	1,268	508
Accruals	<u>1,235</u>	<u>1,189</u>
	<u>2,503</u>	<u>1,697</u>

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2022

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

16 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

17 Related party transactions

There were no related party transactions in the year.

18 Analysis of net assets between funds

	Unrestricted			2022
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	13,170	-	-	13,170
Current assets	56,140	11,167	27,252	94,559
Current liabilities	(2,503)	-	-	(2,503)
Total net assets	<u>66,807</u>	<u>11,167</u>	<u>27,252</u>	<u>105,226</u>

	Unrestricted			2021
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	15,595	-	-	15,595
Current assets	62,516	11,167	38,277	111,960
Current liabilities	(1,697)	-	-	(1,697)
Total net assets	<u>76,414</u>	<u>11,167</u>	<u>38,277</u>	<u>125,858</u>

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2022

19 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General Fund	76,414	72,259	(29,147)	(52,719)	66,807
<i>Designated</i>					
Vehicle Maintenance	6,167	-	-	-	6,167
Charity Development	5,000	-	-	-	5,000
	<u>11,167</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,167</u>
Total unrestricted funds	<u>87,581</u>	<u>72,259</u>	<u>(29,147)</u>	<u>(52,719)</u>	<u>77,974</u>
Restricted funds					
Joint projects	6,567	3,259	(7,904)	-	1,922
St. Helens	4,970	19,000	(15,600)	-	8,370
Befriending	15,262	11,366	(13,448)	-	13,180
Transport	7,891	12,484	(16,595)	-	3,780
Practical Services	-	18,031	(59,696)	41,665	-
Activities	3,587	11,850	(26,491)	11,054	-
	<u>38,277</u>	<u>75,990</u>	<u>(139,734)</u>	<u>52,719</u>	<u>27,252</u>
Total restricted funds	<u>38,277</u>	<u>75,990</u>	<u>(139,734)</u>	<u>52,719</u>	<u>27,252</u>
Total funds	<u>125,858</u>	<u>148,249</u>	<u>(168,881)</u>	<u>-</u>	<u>105,226</u>

The transfer from the General fund to the Practical Services and Activities funds is to cover the deficit on these activities.

The specific purposes for which the funds are to be applied are as follows:

The Voluntary Transport Fund enables the charity to offer a life line to those without their own transport and unable to access public transport by offering lifts.

The Practical Services Fund provides practical support for example gardening, decorating, odd jobs and home support.

Activities enables a variety of activities to take place on a weekly and monthly basis.

Befriending enables the charity to offer a lifeline to those who are affected by isolation and the resultant impact on their health and well-being.

St. Helens - weekly luncheon club which offers a hot 2 course meal, social interaction and activities, such as bingo, quizzes etc.

Joint projects offer The Helpful Bureau the opportunity to engage with the wider community offering services such as intergenerational crafting, IT skills and community event and awareness campaigns.

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2022

These are the figures for the previous accounting period and are included for comparative purposes:

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General Fund	39,423	89,550	(25,599)	(26,960)	76,414
<i>Designated</i>					
Vehicle Maintenance	-	-	-	6,167	6,167
Charity Development	-	-	-	5,000	5,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,167</u>	<u>11,167</u>
Total unrestricted funds	<u>39,423</u>	<u>89,550</u>	<u>(25,599)</u>	<u>(15,793)</u>	<u>87,581</u>
Restricted					
Joint projects	-	12,490	(5,923)	-	6,567
St. Helens	-	30,131	(25,161)	-	4,970
Befriending	6,200	29,706	(20,644)	-	15,262
Transport	11,559	13,155	(16,823)	-	7,891
Practical Services	-	29,670	(45,463)	15,793	-
Activities	-	15,165	(11,578)	-	3,587
	<u>-</u>	<u>15,165</u>	<u>(11,578)</u>	<u>-</u>	<u>3,587</u>
Total restricted funds	<u>17,759</u>	<u>130,317</u>	<u>(125,592)</u>	<u>15,793</u>	<u>38,277</u>
Total funds	<u><u>57,182</u></u>	<u><u>219,867</u></u>	<u><u>(151,191)</u></u>	<u><u>-</u></u>	<u><u>125,858</u></u>