

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 2023

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, Chair
	Elizabeth Newby, Treasurer
	Yvonne Payne
	Margaret Bowen
	Martin Lowther
	Susan Paterson
Secretary	Irene Smith
Senior Management Team	Irene Smith, Manager
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 2023.

Trustees and officers

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

Trustees:	John Fox, Chair
	Elizabeth Newby, Treasurer
	Yvonne Payne
	Margaret Bowen
	Martin Lowther (appointed 8 January 2023)
	Susan Paterson (appointed 23 May 2023)
	Amy Donaldson (appointed 8 January 2023 and resigned 15 May 2023)
	Helen Cutting (appointed 8 January 2023 and resigned 1 May 2023)
	Leanne Burnett-Kerry (resigned 3 May 2022)
	Robert Brighton (resigned 30 April 2022)

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").

The Helpful Bureau

Trustees' Report

Objectives, strategies and activities

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 do this by providing 4 streams of work, practical services, volunteer transport scheme, befriending and social interaction events.

- Our practical services include gardening, decorating, and a handyman service. With our home support offering household tasks, wellbeing checks and meal preparation.
- The wheelchair accessible vehicle (WAV), we have, is used for taking people shopping, to medical appointments, support groups and social clubs. Our volunteers also use their own cars where needed. This is a door-to-door transport scheme enabling independence and connection to the community.
- Our befriending scheme has volunteers visiting older people in the community, to bring just a little bit of happiness to someone who potentially doesn't see or have contact with anyone else. They can also accompany the less confident on trips out to build confidence. We also run 'Reconnect' a coffee morning to boost social interaction and community connection.
- We run a weekly resource centre providing a movement to music class, information and advice, a two-course hot lunch and social activities. A variety of social groups meet throughout the week at various community locations. Since Covid our monthly day trips are now weekly using our own 16 seater minibus. There is also the opportunity to book foot care, held in our offices. We also signpost clients to other services available in our local area where they can get help with things that we are unable to specialise in.

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 older, 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.

The Helpful Bureau

Trustees' Report

Achievements and performance

OUR CLIENTS

We currently have 3,318 registered clients:

960 Men

2,355 Women

3 Preferred not to say

3,264 describe themselves as white British

80% 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.

2018-2023

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. We have managed to secure 3 year funding to our befriending service. Our 16 seater minibus, purchased in 2019, has been used well since July 2021, with 167 different people going on trips in 2022/23. Our website is now more user friendly and we also use Social Media to connect. With the strength of our Grumpy Old Mens group we started Golden Girls in 2022 and Line Dancing as both had been requested by clients.

Home support continues to be a core part of our charity and continues to grow year by year with 5 part time workers.

Financial review

We have looked at our financial position and are working to making ourselves more sustainable we charge for some of our services and this brought in 47% of our income. 28% come from trust and foundations grants and 22% comes from government grants. The remainder comes from fundraising and donations and legacy etc. We are looking to increase our income streams in the coming years. 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, social media, 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 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 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 proper accounting records that can 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.

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

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 4th Sept. 2023 and signed on its behalf by:



John Fox
Trustee

The Helpful Bureau

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

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 2023.

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').

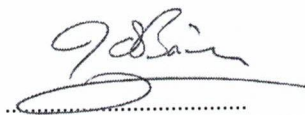
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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, FAIA, 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: 11/09/23

The Helpful Bureau

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	10,776	-	10,776	3,750
Charitable activities	3	94,099	92,728	186,827	144,491
Investment income	5	283	-	283	8
Total Income		<u>105,158</u>	<u>92,728</u>	<u>197,886</u>	<u>148,249</u>
Expenditure on:					
Charitable activities	6	<u>(34,719)</u>	<u>(181,072)</u>	<u>(215,791)</u>	<u>(168,881)</u>
Total Expenditure		<u>(34,719)</u>	<u>(181,072)</u>	<u>(215,791)</u>	<u>(168,881)</u>
Net income/(expenditure)		70,439	(88,344)	(17,905)	(20,632)
Transfers between funds		<u>(77,187)</u>	<u>77,187</u>	-	-
Net movement in funds		(6,748)	(11,157)	(17,905)	(20,632)
Reconciliation of funds					
Total funds brought forward		<u>77,974</u>	<u>27,252</u>	<u>105,226</u>	<u>125,858</u>
Total funds carried forward	19	<u><u>71,226</u></u>	<u><u>16,095</u></u>	<u><u>87,321</u></u>	<u><u>105,226</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 2023 (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 2022 £
Income and Endowments from:				
Donations and legacies	2	3,750	-	3,750
Charitable activities	3	68,501	75,990	144,491
Investment income	5	8	-	8
Total income		<u>72,259</u>	<u>75,990</u>	<u>148,249</u>
Expenditure on:				
Charitable activities	6	<u>(29,147)</u>	<u>(139,734)</u>	<u>(168,881)</u>
Total expenditure		<u>(29,147)</u>	<u>(139,734)</u>	<u>(168,881)</u>
Net income/(expenditure)		43,112	(63,744)	(20,632)
Transfers between funds		<u>(52,719)</u>	<u>52,719</u>	<u>-</u>
Net movement in funds		(9,607)	(11,025)	(20,632)
Reconciliation of funds				
Total funds brought forward		<u>87,581</u>	<u>38,277</u>	<u>125,858</u>
Total funds carried forward	19	<u><u>77,974</u></u>	<u><u>27,252</u></u>	<u><u>105,226</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 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	9,521	13,170
Current assets			
Debtors	12	2,811	2,231
Cash at bank and in hand	13	<u>78,234</u>	<u>92,328</u>
		81,045	94,559
Creditors: Amounts falling due within one year	14	<u>(3,245)</u>	<u>(2,503)</u>
Net current assets		<u>77,800</u>	<u>92,056</u>
Net assets		<u>87,321</u>	<u>105,226</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	19	16,095	27,252
Unrestricted income funds			
Unrestricted funds		<u>71,226</u>	<u>77,974</u>
Total funds	19	<u>87,321</u>	<u>105,226</u>

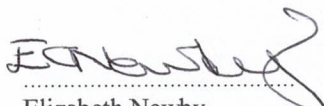
For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 23/10/23, and signed on their behalf by:


Elizabeth Newby
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 2023

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 early 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.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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 2023 £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	1,232	1,232	3,083
Legacies	544	544	-
Grants, including capital grants;			
Government grants	9,000	9,000	667
	<u>10,776</u>	<u>10,776</u>	<u>3,750</u>

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Fundraising	1,908	123	2,031	1,835
Grants & donations	-	92,605	92,605	75,990
Fees & services	92,191	-	92,191	64,706
Contracts	-	-	-	1,960
	<u>94,099</u>	<u>92,728</u>	<u>186,827</u>	<u>144,491</u>

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Arnold Clark Community Fund	-	2,000	2,000
Broxtowe Borough Council	9,000	2,353	11,353
Charles Hayward Foundation	-	5,000	5,000
Local Giving	478	500	978
Co-op Local Community Fund	-	1,952	1,952
Gedling Borough Council	-	250	250
The Lady Hind Trust	-	2,000	2,000
The Edward Gostling Foundation	-	10,000	10,000
EMA Community Fund	-	1,130	1,130
Notts Community Foundation	-	1,680	1,680
The Albert Hunt Trust	-	2,000	2,000
Nottinghamshire County Council	-	34,885	34,885
Nottinghamshire County Council - Cllr Divisional Fund	-	650	650
Nottinghamshire Office Of The Police And Crime Commissioner	-	2,500	2,500
The Sir Jules Thorn Charitable Trust	-	3,000	3,000
The Wheatcroft Fund	-	5,000	5,000
Awards for All	-	9,991	9,991
Western Power Distribution	-	6,327	6,327
Legacies	544	-	544
Sundry donations	<u>754</u>	<u>1,387</u>	<u>2,141</u>
	<u>10,776</u>	<u>92,605</u>	<u>103,381</u>

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	283	283	8

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Bank charges	119	347	466	672
Communications	781	744	1,525	1,742
Equipment, repairs & renewals	618	1,899	2,517	3,636
Fundraising & publicity	519	371	890	495
Insurance	157	472	629	616
Legal & professional	3,631	3,541	7,172	6,579
Printing, postage & stationery	641	759	1,400	808
Memberships & subscriptions	173	110	283	322
Refreshments & lunches	80	6,641	6,721	8,428
Rent & room hire	1,003	8,743	9,746	5,821
Activities & service providers	-	19,618	19,618	7,972
Staff training	-	560	560	253
Staff travel	33	2,721	2,754	2,147
Utilities	1,000	-	1,000	2,006
Vehicle expenditure	-	6,103	6,103	4,780
Wages, NI & pension	23,961	118,538	142,499	111,643
Volunteer expenses	63	9	72	104
General expenses	221	352	573	422
Building & garden supplies	-	1,251	1,251	757
Donations given	477	41	518	262
Garage rent	-	586	586	565
Mentoring	-	1,515	1,515	3,441
Volunteer driver reimbursement	-	86	86	93
Depreciation	1,242	4,909	6,151	5,317
Grant repayment	-	844	844	-
Cleaning & hygiene	-	296	296	-
Bad debts	-	16	16	-
	34,719	181,072	215,791	168,881

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2023

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>6,151</u>	<u>5,317</u>

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	141,237	110,618
Pension costs	<u>1,263</u>	<u>1,025</u>
	<u>142,500</u>	<u>111,643</u>

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

	2023 No	2022 No
The average number of employees during the year	<u>13</u>	<u>12</u>

5 (2022 - 3) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,263 (2022 - £1,025).

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 £15,734 (2022 - £10,318).

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.

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2023

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:

	2023 £	2022 £
Independent examination	810	770
Other financial services	1,100	1,248
	<u>1,910</u>	<u>2,018</u>

11 Tangible fixed assets

	Motor vehicles £	IT equipment £	Total £
Cost			
At 1 April 2022	21,762	2,892	24,654
Additions	-	2,502	2,502
At 31 March 2023	<u>21,762</u>	<u>5,394</u>	<u>27,156</u>
Depreciation			
At 1 April 2022	10,520	964	11,484
Charge for the year	4,353	1,798	6,151
At 31 March 2023	<u>14,873</u>	<u>2,762</u>	<u>17,635</u>
Net book value			
At 31 March 2023	<u>6,889</u>	<u>2,632</u>	<u>9,521</u>
At 31 March 2022	<u>11,242</u>	<u>1,928</u>	<u>13,170</u>

12 Debtors

	2023 £	2022 £
Trade debtors	1,643	431
Prepayments	1,168	973
Other debtors	-	827
	<u>2,811</u>	<u>2,231</u>

13 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	237	234
Cash at bank	<u>77,997</u>	<u>92,094</u>
	<u>78,234</u>	<u>92,328</u>

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	892	-
Other creditors	1,070	1,268
Accruals	1,283	1,235
	<u>3,245</u>	<u>2,503</u>

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			2023 Total funds £
	General £	Designated £	Restricted £	
Tangible fixed assets	9,521	-	-	9,521
Current assets	49,793	15,157	16,095	81,045
Current liabilities	(3,245)	-	-	(3,245)
Total net assets	<u>56,069</u>	<u>15,157</u>	<u>16,095</u>	<u>87,321</u>

	Unrestricted			2022 Total funds £
	General £	Designated £	Restricted £	
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>

The Helpful Bureau

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Fund	66,807	105,158	(34,719)	(81,177)	56,069
<i>Designated</i>					
Vehicle Maintenance	6,167	-	-	3,990	10,157
Charity Development	5,000	-	-	-	5,000
	<u>11,167</u>	<u>-</u>	<u>-</u>	<u>3,990</u>	<u>15,157</u>
Total unrestricted funds	<u>77,974</u>	<u>105,158</u>	<u>(34,719)</u>	<u>(77,187)</u>	<u>71,226</u>
Restricted funds					
Joint projects	1,922	2,164	(3,412)	-	674
St. Helens	8,370	11,762	(26,839)	6,707	-
Befriending	13,180	11,237	(15,122)	(1,112)	8,183
Transport	3,780	22,928	(19,470)	-	7,238
Practical Services & Home Support	-	38,887	(73,661)	34,774	-
Activities	-	5,750	(42,568)	36,818	-
	<u>27,252</u>	<u>92,728</u>	<u>(181,072)</u>	<u>77,187</u>	<u>16,095</u>
Total restricted funds	<u>27,252</u>	<u>92,728</u>	<u>(181,072)</u>	<u>77,187</u>	<u>16,095</u>
Total funds	<u>105,226</u>	<u>197,886</u>	<u>(215,791)</u>	<u>-</u>	<u>87,321</u>

The transfer from the Befriending fund to the General fund represents the net book value of fixed assets, the use of which is not subject to any restriction.

The transfer from the General fund to the St. Helens, Practical Services & Home Support, and Activities represents fees collected to support these activities.

The transfer from the General fund to the Vehicle Maintenance fund represents agreed contributions towards major vehicle repairs and replacement.

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.

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Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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

	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					
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 & Home Support	-	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>