

Company registration number: 08194567

Charity registration number: 1149068

JustHelping

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 September 2024

JustHelping

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JustHelping

Reference and Administrative Details

| | |
|------------------------------------|---|
| Trustees | Mr N L Stammers |
| | Mr I C Tittle |
| | Mr MA Heath |
| Charity Registration Number | 1149068 |
| Company Registration Number | 08194567 |
| Registered Office | The charity is incorporated in England and Wales. |
| | Two Four Nine North |
| | Lynnfield House |
| | Church Street |
| | Altrincham |
| Auditor | WA14 4DZ |
| | Beever and Struthers |
| | Chartered Accountants |
| | One Express |
| | 1 George Leigh Street |
| | Manchester |
| | M4 5DL |

JustHelping

Trustees' Report (incorporating the Directors' Report)

Strategic Report

The trustees, who are directors for the purposes of company law, present their trustees report for the year ended 30 September 2024, in compliance with s414C of the Companies Act 2006.

Achievements and performance

The current collection distributed £931,943 (2023: £741,917) to lead charity partners and £59,845 (2023: £41,729) to local community partners/charities nominated by our volunteers. We were delighted to return to growth and the prior years investment in our staff team has reaped significant benefits. Our thanks go to them for unstinting efforts to deliver for our lead charity partners.

We are proud that for every £1 raised via donations, gift aid and sponsorship, that we distributed over 80p to our lead charity partners and over 5p to local community groups/charities, demonstrating our commitment to our partner groups.

We have continued to invest in the Umbraco platform and for the 2024 collection partnered with a new logistics provider to support us in preparing routes for the Christmas Tree collections. This was extremely successful and we received strong feedback on the improved quality of routes delivered to our lead charity partners.

Since 2012 when JustHelping was established, our collections have raised more than £5.7million for hospices, community groups and local charities spanning England, Scotland and Wales.

Financial review

Policy on reserves

Reserves are held to fund ongoing working capital commitments and are topped up as and when required by the benefactor, Mr N Stammers, who has expressed his willingness to continue to support the Charity.

The charity considers it appropriate to hold sufficient reserves equal to three months operating costs (approximately £50,000). At the year end the charity held total reserves of £93,733 (2023: £69,258) of which £139,927 (2023: £98,823) are held in fixed assets leaving net current liabilities of £46,194 (2023: current liabilities of £29,565) in free reserves.

Principal funding sources

The principal sources of funds for the charity are the benefactor and the funds raised through the charity Christmas tree collection. JustHelping received a percentage (usually 10-15%) of the donations from the collection (including Gift Aid) after direct costs have been taken from monies raised.

Plans for future periods

Aims and key objectives for future periods

The Charity's aim is to extend its reach over the next five years such that we have national coverage. We increase the postcodes we cover each year and seek to recruit new partners in areas in which we currently have no representation. Our aim is also to ultimately become financially independent from the funding of our benefactor, Nick Stammers. The timing of that will depend on our rates of growth and the level of ongoing and incremental investment in the Charity's website which drives our business model.

JustHelping

Trustees' Report (incorporating the Directors' Report)

Principal risks and uncertainties

Risk Management

The Management Committee (the Trustees plus the Operations Manager) has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity face. Internal control risks are minimised by the implementation of procedures for authorisation of all the transactions and events/projects.

Objectives and activities

Objects and aims

Our charity's purposes as set out in the objects contained in the company's Memorandum of Association and they are to:

Advance for the public benefit any purpose or purposes which are exclusively charitable under the laws of England and Wales as the trustees from time to time see fit with a non-exclusive focus on:

- the promotion of volunteering
- the promotion of community participation in healthy recreation
- the relief of poverty and
- the relief of sickness and the advancement of health

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The focus of our activities remains the Christmas tree collection and the establishment of teams of volunteers who help collect and recycle the Christmas trees. This benefits local communities through engagement and involvement and brings together individuals, local groups and businesses with a common purpose to raise money for the hospice and local charities through a fun event with sustainable benefits.

Public benefit

The strategic aims of the charity focus on the development of community-based activities and through community participation in these activities the development of community cohesion, these being for the public benefit. Our charity Christmas tree collection event has led to the development of collection teams comprising members of the local community and community groups. Many of these volunteers have not worked with charities before or worked together on joint charitable activities. In the current year there were over 4,100 volunteers actively engaged in the tree collection activities; ranging from dropping leaflets through letterboxes, general organisational support for the event and of course the direct collection activities such as driving, navigating and simply collecting the trees.

For the 2024 collection, we recycled more than 65,500 trees across the UK which saved over 1 million kg of carbon dioxide emissions being released from landfill. We coordinated 64 collections with our lead charity partners and 86 smaller charities and organisations who provided crucial support, resources and volunteers received donations after nomination by our volunteers.

This is an amazing achievement; we are immensely proud of the growth in the collections and the reach achieved across volunteers. We have witnessed the teams naturally developing the event and at the same time the event is naturally developing the teams. The retention factor with the teams year on year is impressive and whilst we do not have a statistic for this, from feedback and considering 'natural non-availability' the retention is extremely high. Growth of the teams seems to be considerably inspired by the event and the way the event is managed and run. We continue to work tirelessly to develop all means to ensure this is a great event to be involved in.

JustHelping

Trustees' Report (incorporating the Directors' Report)

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.

Use of volunteers

Volunteers make a vital contribution to the organisation in the lead up to the collection and on the collection days. The volunteers were engaged in dropping leaflets through letterboxes, general organisational support for the event as well as the direct collection activities such as driving, navigating and collecting the trees.

We are extremely grateful for the valuable contribution of their time, energy and expertise without which the collections would not take place.

Fundraising

The charity undertakes limited fundraising activities. We receive donations through our website from members of the public to collect their Christmas tree in early January each year. Fundraising activities include leaflet drops and social media marketing. We have received no complaints in the year regarding our fundraising activities. We work with a number of hospices and other charities to help us raise the most funds possible for hospices and community good causes. We direct and monitor the activities undertaken through regular seminars, meetings and reports, ensuring high standards are maintained throughout the collection event.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on the 29 August 2012 registered as a charity on the same date.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the members are required to contribute an amount not exceeding £1.00.

The directors of the company are also the charity trustees and for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

Key management personnel

The trustees consider key management personnel to comprise of the trustees and:

Alexandra Bryer - Operations Manager;
Marion Keenan - Development Manager; and
Georgia O'Neill - Development Manager.

Tom Lavery resigned from the charity after the 2024 collection. We are grateful for Tom's efforts to grow the collections in the North of England.

Recruitment and appointment of trustees

The Trustees are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. There is no time limit on tenure given the relatively small size of the charity and the close involvement of the trustees in the collections. The exception to this is Mr N L Stammers who, as the founding Trustee and benefactor is not subject to re-election.

All trustees give their time voluntarily and receive no benefits from the charity. It is the intention to expand the pool of trustees as required to support the development of the charity in the widest sense. The charity selects and recruits new trustees based on the personal skills and qualities required by the charity.

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Trustees' Report (incorporating the Directors' Report)

Induction and training of trustees

The trustees are already familiar with the practical work of the Christmas tree collection for the charity and are or have been involved with the organisation of a collection in their area. The trustees also access information from the various publications 'The Essential Trustee CC3' by the Charity Commission.

Arrangements for setting key management personnel remuneration

The Charity has six employees - pay scales are reviewed annually and adjusted by reference to inflation measures or job description changes. Separately employee performance is assessed annually through an appraisals process conducted by the Operations Manager & reviewed by the Trustees. The Charity's Operations Manager receives an element of performance-related pay measured against objectives aligned to growth in the Christmas Tree collection.

The Charity has a stable & longstanding group of Trustees. We are always alert to the opportunity to broaden the skill base of the Trustees through recruitment, for example, in areas such as marketing. Induction for new Trustees would be provided through meetings with Trustees & key members of the team.

Organisational structure

The Charity's Operations Manager, Alexandra (Alex) Bryer, is responsible for the day-to-day management of the charity's business. She reports directly to Nick Stammers and works closely with the other Trustees as required. Alex is supported by a team of five employees, working on either full time or part time contracts.

Relationships with related parties

Digica Solutions Limited

Mr N L Stammers, Trustee of Just Helping, is a director of Digica Solutions Limited. During the year the company has provided IT services to the Charity totalling £146,803 (2023: £166,348). At the balance sheet date the amount due to Digica Solutions Limited was £78,490 (2023: £29,313).

Mr N L Stammers

Mr N L Stammers, a Trustee of Just Helping, donated £175,000 (2023: £205,000) to support the ongoing costs of the charity. As part of his ongoing support, he has donated £20,000 post year end to date.

Major risks and management of those risks

Risk Management

The Management Committee (the Trustees plus the Operations Manager) has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity face. Internal control risks are minimised by the implementation of procedures for authorisation of all the transactions and events/projects.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

JustHelping

Trustees' Report (incorporating the Directors' Report)

The annual report was approved by the trustees of the charity on 18/6/25 and signed on its behalf by:

MA Heath

Mr MA Heath
Trustee

JustHelping

Statement of Trustees' Responsibilities

The trustees (who are also the directors of JustHelping for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the Directors' 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.

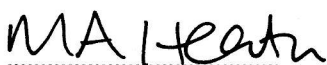
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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.

Approved by the trustees of the charity on 18/6/25 and signed on its behalf by:



Mr MA Heath
Trustee

JustHelping

Independent Auditor's Report to the Members of JustHelping

Opinion

We have audited the financial statements of JustHelping (the 'charity') for the year ended 30 September 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

JustHelping

Independent Auditor's Report to the Members of JustHelping

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report (incorporating the Directors' Report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (incorporating the Directors' Report).

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 7), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and addressing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

JustHelping

Independent Auditor's Report to the Members of JustHelping

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Beever and Struthers

.....
Sue Hutchinson FCCA (Senior Statutory Auditor)

For and on behalf of Beever and Struthers, Statutory Auditor

One Express
1 George Leigh Street
Manchester
M4 5DL

Date: 27 June 2025

JustHelping

Statement of Financial Activities for the Year Ended 30 September 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Total 2024 £ |
|------------------------------------|------|-------------------------|----------------------|
| Income and Endowments from: | | | |
| Donations and legacies | 3 | 231,350 | 231,350 |
| Charitable activities | 4 | <u>1,189,916</u> | <u>1,189,916</u> |
| Total income | | <u>1,421,266</u> | <u>1,421,266</u> |
| Expenditure on: | | | |
| Raising funds | 5 | (20,932) | (20,932) |
| Charitable activities | 6 | <u>(1,375,859)</u> | <u>(1,375,859)</u> |
| Total expenditure | | <u>(1,396,791)</u> | <u>(1,396,791)</u> |
| Net income | | <u>24,475</u> | <u>24,475</u> |
| Net movement in funds | | 24,475 | 24,475 |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>69,258</u> | <u>69,258</u> |
| Total funds carried forward | 18 | <u><u>93,733</u></u> | <u><u>93,733</u></u> |
| | | | |
| | Note | Unrestricted funds £ | Total 2023 £ |
| Income and Endowments from: | | | |
| Donations and legacies | 3 | 267,563 | 267,563 |
| Charitable activities | 4 | <u>932,128</u> | <u>932,128</u> |
| Total income | | <u>1,199,691</u> | <u>1,199,691</u> |
| Expenditure on: | | | |
| Raising funds | 5 | (14,845) | (14,845) |
| Charitable activities | 6 | <u>(1,165,894)</u> | <u>(1,165,894)</u> |
| Total expenditure | | <u>(1,180,739)</u> | <u>(1,180,739)</u> |
| Net income | | <u>18,952</u> | <u>18,952</u> |
| Net movement in funds | | 18,952 | 18,952 |
| Reconciliation of funds | | | |
| Total funds brought forward | | <u>50,306</u> | <u>50,306</u> |
| Total funds carried forward | 18 | <u><u>69,258</u></u> | <u><u>69,258</u></u> |

The notes on pages 14 to 25 form an integral part of these financial statements.

JustHelping

(Registration number: 08194567)
Balance Sheet as at 30 September 2024

| | Note | 2024 £ | 2023 £ |
|---|------|------------------|-----------------|
| Fixed assets | | | |
| Intangible assets | 13 | 139,927 | 98,823 |
| Current assets | | | |
| Debtors | 14 | 44,744 | 20,865 |
| Cash at bank and in hand | 15 | <u>10,887</u> | <u>5,942</u> |
| | | 55,631 | 26,807 |
| Creditors: Amounts falling due within one year | 16 | <u>(101,825)</u> | <u>(56,372)</u> |
| Net current liabilities | | <u>(46,194)</u> | <u>(29,565)</u> |
| Net assets | | <u>93,733</u> | <u>69,258</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>93,733</u> | <u>69,258</u> |
| Total funds | 18 | <u>93,733</u> | <u>69,258</u> |

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 11 to 25 were approved by the trustees, and authorised for issue on 18/6/25... and signed on their behalf by:



Mr MA Heath
Trustee

The notes on pages 14 to 25 form an integral part of these financial statements.

JustHelping

Statement of Cash Flows for the Year Ended 30 September 2024

| | Note | 2024 £ | 2023 £ |
|--|------|-----------|-----------|
| Cash flows from operating activities | | | |
| Net cash income | | 24,476 | 18,951 |
| Adjustments to cash flows from non-cash items | | | |
| Depreciation | 13 | - | 189 |
| Amortisation | 13 | 91,461 | 55,191 |
| | | 115,937 | 74,331 |
| Working capital adjustments | | | |
| Increase in debtors | 14 | (23,879) | (19,409) |
| Increase in creditors | 16 | 45,452 | 22,691 |
| Net cash flows from operating activities | | 137,510 | 77,613 |
| Cash flows from investing activities | | | |
| Purchase of intangible fixed assets | 13 | (132,565) | (88,272) |
| Net increase/(decrease) in cash and cash equivalents | | 4,945 | (10,659) |
| Cash and cash equivalents at 1 October | | 5,942 | 16,601 |
| Cash and cash equivalents at 30 September | | 10,887 | 5,942 |

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 14 to 25 form an integral part of these financial statements.

JustHelping

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

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Two Four Nine North
Lynnfield House
Church Street
Altrincham
WA14 4DZ

2 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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

JustHelping 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. The accounts are presented in sterling (£).

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. This is on the basis of financial forecasts for at least 12 months from signing the accounts and continued financial support committed by Mr N L Stammers, Trustee and benefactor, as explained in the Trustees' report.

JustHelping

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

Key Judgement - Website Development

The charity has capitalised website development costs as intangible assets in accordance with FRS 102 and the Charities SORP, applying key judgement in determining whether costs meet the recognition criteria under Section 18 of FRS 102. Capitalised costs include those directly attributable to application and infrastructure development, graphical design, and content creation, while costs related to research, and promotional activities have been expensed as incurred. Capitalisation is based on the technical feasibility of development, the charity's ability and intention to use the website, expectation of probable future economic benefits, availability of adequate resources, and reliable measurement of costs. These capitalised costs are amortised on a straight-line basis over their estimated useful life.

Key estimate - Amortisation of Intangible Assets

Intangible assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful life is reviewed annually and adjusted if necessary. Amortisation is charged to the Statement of Financial Activities. Where an asset's carrying amount is greater than its estimated recoverable amount, it is written down to its recoverable amount.

Income and endowments

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

Donations and legacies

Income from Donations is included in Incoming Resources when they are receivable.

Charitable Activities

Incoming resources from the Christmas Tree Collection are in the form of donations received from the Just Helping website. Each donation, when received, is passed on by the charity to the recipient hospice which is determined by the collection location. A commission of 10-15% is deducted from the donation to cover the administrative costs of JustHelping in respect of facilitating the Christmas Tree Collections on behalf of the hospices.

Expenditure

Resources expended are included in the Statement of Financial Activities inclusive of any VAT which cannot be recovered.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

JustHelping

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

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.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Tangible assets are stated in the Statement of Financial Position at cost less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

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

| Asset class | Amortisation method and rate |
|-------------|------------------------------|
| Website | 33.33% Straight Line |

Depreciation and amortisation

Depreciation is charged as to write off the cost of tangible fixed assets over their estimated useful life as follows:

| Asset class | Depreciation method and rate |
|--------------------|------------------------------|
| Computer Equipment | 25% 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.

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.

JustHelping

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

JustHelping

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

3 Income from donations and legacies

| | Unrestricted funds General £ | Total 2024 £ | Total 2023 £ |
|----------------------------|---------------------------------------|--------------------|--------------------|
| Donations and legacies; | | | |
| Donations from individuals | 175,100 | 175,100 | 209,078 |
| Gift aid reclaimed | 56,250 | 56,250 | 58,485 |
| | <u>231,350</u> | <u>231,350</u> | <u>267,563</u> |

4 Income from charitable activities

| | Unrestricted funds General £ | Total 2024 £ | Total 2023 £ |
|-------------------------------------|---------------------------------------|--------------------|--------------------|
| Christmas Tree Collection Donations | 986,939 | 986,939 | 772,369 |
| Gift aid reclaimed | 202,977 | 202,977 | 159,759 |
| | <u>1,189,916</u> | <u>1,189,916</u> | <u>932,128</u> |

5 Expenditure on raising funds

a) Costs of generating donations and legacies

| | Unrestricted funds General £ | Total 2024 £ | Total 2023 £ |
|-------------------------|---------------------------------------|--------------------|--------------------|
| Marketing and publicity | 20,932 | 20,932 | 14,845 |

JustHelping

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

6 Expenditure on charitable activities

| | Activity undertaken directly £ | Activity support costs £ | 2024 £ |
|----------------------------------|---|--------------------------------|------------------|
| Donations Made - Hospices | 931,943 | - | 931,943 |
| Donations Made - Local Charities | 59,845 | - | 59,845 |
| Printing Postage & Stationery | - | 356 | 356 |
| Travel & Subsistence | - | 4,633 | 4,633 |
| Computer Maintenance & Software | 15,710 | - | 15,710 |
| Subscription Costs | - | 851 | 851 |
| Website support | 38,079 | - | 38,079 |
| Staff Costs | 173,761 | - | 173,761 |
| Accountancy | - | 12,102 | 12,102 |
| Insurance | - | 1,324 | 1,324 |
| Bank charges | 26,615 | - | 26,615 |
| Amortisation of website | 91,461 | - | 91,461 |
| Consultancy | 1,538 | - | 1,538 |
| Other support costs | - | 18,199 | 18,199 |
| | <u>1,338,952</u> | <u>37,465</u> | <u>1,376,417</u> |

| | Activity undertaken directly £ | Activity support costs £ | 2023 £ |
|----------------------------------|---|--------------------------------|------------------|
| Donations Made - Hospices | 741,917 | - | 741,917 |
| Donations Made - Local Charities | 41,729 | - | 41,729 |
| Printing Postage & Stationery | - | 307 | 307 |
| Travel & Subsistence | - | 1,389 | 1,389 |
| Computer Maintenance & Software | 43,478 | - | 43,478 |
| Subscription Costs | - | 3,582 | 3,582 |
| Website support | 82,983 | - | 82,983 |
| Staff Costs | 149,440 | - | 149,440 |
| Accountancy | - | 11,562 | 11,562 |
| Insurance | - | 1,165 | 1,165 |
| Bank charges | 19,293 | - | 19,293 |
| Amortisation of website | 55,191 | - | 55,191 |
| Consultancy | 2,385 | - | 2,385 |
| Depreciation | - | 189 | 189 |
| Other support costs | - | 11,284 | 11,284 |
| | <u>1,136,416</u> | <u>29,478</u> | <u>1,165,894</u> |

All of the above expenditure was attributable to unrestricted funds and £Nil (2023 - £Nil) to restricted funds.

JustHelping

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

Included within the expenditure analysed above, are governance costs of £11,857 (2023 - £11,562) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

| | Unrestricted funds General £ | Total 2024 £ | Total 2023 £ |
|-----------------------------------|---------------------------------------|--------------------|--------------------|
| Audit fees | | | |
| Audit of the financial statements | 10,417 | 10,417 | 10,242 |
| Other fees paid to auditors | 1,440 | 1,440 | 1,320 |
| | 11,857 | 11,857 | 11,562 |

8 Net incoming/(outgoing) resources

Net incoming resources:

| | 2024 £ | 2023 £ |
|---|-----------|-----------|
| Audit fees | 10,417 | 10,242 |
| Depreciation and amortisation of fixed assets | 91,461 | 55,380 |

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr I C Tittle

£Nil (2023: £218) of expenses were reimbursed to Mr I C Tittle during the year.

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

Related Party transactions with Mr N Stammers are summarised in Note 21.

JustHelping

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

10 Staff costs

The aggregate payroll costs were as follows:

| | 2024 £ | 2023 £ |
|--|----------------|----------------|
| Staff costs during the year were: | | |
| Wages and salaries | 160,350 | 138,428 |
| Social security costs | 10,365 | 7,906 |
| Pension costs | 3,692 | 3,106 |
| | <u>174,407</u> | <u>149,440</u> |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2024 No | 2023 No |
|------------------------------|------------|------------|
| Number of employees employed | <u>6</u> | <u>5</u> |

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

The key management personnel is as disclosed in the Trustees' Report.

The total remuneration (including pension and employer national insurance contributions) of the key management personnel for the year was £100,071 (2023: £93,491).

11 Auditor's remuneration

| | 2024 £ | 2023 £ |
|-----------------------------------|---------------|---------------|
| Audit of the financial statements | <u>10,417</u> | <u>10,242</u> |
| Other fees to auditors | | |
| All other non-audit services | <u>1,440</u> | <u>1,320</u> |

12 Taxation

The income and gains of the charity are exempt from taxation to the extent that they are applied to its charitable objectives.

JustHelping

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

13 Intangible fixed assets

| | Website £ | Total £ |
|-----------------------|----------------|----------------|
| Cost | | |
| At 1 October 2023 | 261,359 | 261,359 |
| Additions | <u>132,565</u> | <u>132,565</u> |
| At 30 September 2024 | <u>393,924</u> | <u>393,924</u> |
| Amortisation | | |
| At 1 October 2023 | 162,536 | 162,536 |
| Charge for the year | <u>91,461</u> | <u>91,461</u> |
| At 30 September 2024 | <u>253,997</u> | <u>253,997</u> |
| Net book value | | |
| At 30 September 2024 | <u>139,927</u> | <u>139,927</u> |
| At 30 September 2023 | <u>98,823</u> | <u>98,823</u> |

14 Debtors

| | 2024 £ | 2023 £ |
|----------------|---------------|---------------|
| Prepayments | 3,159 | 3,159 |
| Accrued income | 38,750 | 16,250 |
| Other debtors | <u>2,835</u> | <u>1,456</u> |
| | <u>44,744</u> | <u>20,865</u> |

15 Cash and cash equivalents

| | 2024 £ | 2023 £ |
|--------------|---------------|--------------|
| Cash at bank | <u>10,887</u> | <u>5,942</u> |

16 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------------|----------------|---------------|
| Trade creditors | 86,161 | 40,327 |
| Other taxation and social security | 4,028 | 3,782 |
| Pension scheme creditor | 836 | 702 |
| Accruals | <u>10,800</u> | <u>11,561</u> |
| | <u>101,825</u> | <u>56,372</u> |

JustHelping

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

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

| | 2024 £ | 2023 £ |
|---------------------------|--------------|--------------|
| Land and buildings | | |
| Within one year | <u>3,307</u> | <u>1,819</u> |

18 Funds

| | Balance at 1 October 2023 £ | Incoming resources £ | Resources expended £ | Balance at 30 September 2024 £ |
|---------------------------|-----------------------------------|----------------------------|----------------------------|---|
| Unrestricted funds | | | | |
| General | <u>69,258</u> | <u>1,421,266</u> | <u>(1,396,791)</u> | <u>93,733</u> |

| | Balance at 1 October 2022 £ | Incoming resources £ | Resources expended £ | Balance at 30 September 2023 £ |
|---------------------------|-----------------------------------|----------------------------|----------------------------|---|
| Unrestricted funds | | | | |
| General | <u>50,306</u> | <u>1,199,691</u> | <u>(1,180,739)</u> | <u>69,258</u> |

JustHelping

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

19 Analysis of net assets between funds

| | Unrestricted funds General £ | Total funds at 30 September 2024 £ |
|-------------------------|---|---|
| Intangible fixed assets | 139,927 | 139,927 |
| Current assets | 55,631 | 55,631 |
| Current liabilities | (101,825) | (101,825) |
| Total net assets | <u>93,733</u> | <u>93,733</u> |
| | Unrestricted funds General £ | Total funds at 30 September 2023 £ |
| Intangible fixed assets | 98,823 | 98,823 |
| Current assets | 26,807 | 26,807 |
| Current liabilities | (56,372) | (56,372) |
| Total net assets | <u>69,258</u> | <u>69,258</u> |

20 Analysis of net funds

| | At 1 October 2023 £ | Financing cash flows £ | At 30 September 2024 £ |
|--------------------------|------------------------------------|---------------------------------------|---|
| Cash at bank and in hand | <u>5,942</u> | <u>4,945</u> | <u>10,887</u> |
| Net funds | <u>5,942</u> | <u>4,945</u> | <u>10,887</u> |
| | At 1 October 2022 £ | Financing cash flows £ | At 30 September 2023 £ |
| Cash at bank and in hand | <u>16,601</u> | <u>(10,659)</u> | <u>5,942</u> |
| Net funds | <u>16,601</u> | <u>(10,659)</u> | <u>5,942</u> |

JustHelping

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

21 Related party transactions

During the year the charity made the following related party transactions:

Transactions with related entities

Mr N L Stammers is a Trustee of Just Helping and also a director of Digica Solutions Ltd which provided IT services during the year ended 30 September 2024 for the sum of £164,135 (2023: £166,348). At the balance sheet date the amount due to Digica Solutions Limited was £78,490 (2023 - £29,313). The transactions were on normal commercial terms.

Mr N. Stammers

Mr N. Stammers is a Trustee of Just Helping. During the year ended 30 September 2024, Mr N Stammers donated £175,000 (2023: £205,000) to support the ongoing operations of the charity. As part of his ongoing support, he has also donated £130,000 post year end to date.