Trustees Annual Report for the period of							
From	Period Start Date			To	Period end date		
	06	04	2023		05	04	2024

Section A Reference and administration details

Chairty Name	ASD Helping Hands	
Other names charity is known by		
Registered charity number	1175729	
Charity's principal address	Room 412-416, Breckland Business Centre	
	St Withburga Lane, Dereham, Norfolk	
	UK	
	Postcode	NR19 1FD

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Amy Culverhouse	Chair		
2	Adam Gaskin	Secretary		
3	Stephen Adcock	Treasurer		
4				
5				
6				
7				

Names and addresses of advisers (Optional Information)

Type of Advisor	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Name	Position
Julie Adcock	CEO / Founder
Lee Gibbons	Operations Manager

Section B Structure, Governance and Management

Description of Charity's trusts

Type of governing Document (e.g. trust deed, constitution)	Constitution adopted Nov 2017
How is the charity constituted (e.g. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection method (e.g. appointed by, elected by)	Trustees are appointed for a term of 3 years by a resolution convened at a meeting of the Charities Trustees

Additional Governance issues (Optional Information)

You **may choose** to include additional information, where relevant, about: • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; trustees' consideration of major risks and the system and procedures to manage them.	All trustees are made aware of their role and responsibilities using training provided by NCVO and this needs to be completed within 3 months of appointment to their position or before the next scheduled trustee meeting, whichever is closest. All policies and procedures are readily available for each trustee member using our online portal via the charities website. The Charity operates as an independent body from any statutory/governmental body or charity. We do however adopt the guidelines of recruitment, safeguarding and risk management from a variety of organisations. Trustees meet at least 4 times a year one of which constitutes as the Annual General Meeting (AGM)

Section C Objectives and Activities

Summary of the objects of the charity set out in its governing document	ASD Helping Hands objectives as set out in the governing document are as below: • Support and assistance for those affected by an Autism Spectrum Disorder (ASD) and co-morbid conditions • Promotion of equality and diversity • Provision of recreational groups and outings • Cooperating and supporting other organisations in the work where their objectives fall in line with our own. It is our mission to support all those affected by an Autism Spectrum condition whether they are diagnosed, undiagnosed or a family member or professional working with someone on the Autism Spectrum

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Year round and ongoing work	**<u>Autism Information and Advice service</u>** Our Autism information and advice service continued to receive referrals are we are now offering both appointment-based contact and email-based contact dependant on the preference of the individual. Main reason for referrals continues to be challenging behaviour and diagnosis. In the period of this report, we received 276 referrals into this service. The Autism Information and Advice service is a free service provided information and support on: • SEN Support and Educational, Health, and Care Plans • The Autism diagnosis pathway for both Adults and Children in Norfolk, Great Yarmouth, and Waveney • The Welfare system and guidance on how to complete and apply for disability benefits, as well as information on appealing decisions. • Challenging behaviours relating to an autism spectrum disorder. • Short breaks applications and Young Carers Groups • Adult Social Care and Budgets • Suitable Training, Events, and social groups **<u>Support and Social groups</u>** We now have 4 support groups two young people groups, one adult group and one family group. All of these are very well attended with our

Young People groups now operating on a waiting list system. These groups were attending by over 250 people during this reporting period and many of them were repeat visitors.

Training and Events

We delivered the Understanding Autism course endorsed by the University of East Anglian and the Norfolk Autism Partnership Board to two organisations. Realise Futures to a total of 16 participants and the Hertfordshire NHS Trust, a total of 87 participants. We delivered our Just Diagnosed and Just Behaviour courses to a combined participation of 54 people ranging from both self-hosted courses and external courses. We have begun the set up of a dedicated E-Learning website for our training so that we can engage in a wider audience and have recruited a Videographer (Nimble.) to allow us to produce high quality training videos after agreement at a trustee meeting in early 2023.

Norfolk Autism Partnership

The Norfolk Autism Partnership have now signed off on the Norfolk All Age Autism Strategy 2024-2029 and partners have now begun to develop and deliver the actions outlined in this plan.

Norfolk Learning Disability Partnership

The Norfolk Learning Disability Partnership have signed off and agreed on the Norfolk Adults Learning Disability plan 2023-2028, and actions have begun to be delivered by external partners and statutory organisations. We are due to report to the Norfolk Learning Disability and Autism Programme Board early 2025.

Both Partnerships have seen an increase in self-advocate representation, and they now form the largest ration of partners that sit on these boards ensuring that the voice of people with a learning disability and Autistic people are at the heart of the conversations around plan to improve services for them within Norfolk. We have also increased the involvement fee (over inflation) we pay our self-advocates to better represent their valued input.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about: • policy on grant making; • policy programme related investment. • contribution made by volunteers.	

Section D Achievements and Performance

Summary of the main achievements of the charity during the year	•

Section E Financial Review

Brief statement of the charity's policy on reserves	We aim to have enough in reserves to last 3-6 months.
Details of any funds materially in deficit	

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about: • the charity's principal sources of funds (including any fundraising); • how expenditure has supported the key objectives of the charity; investment policy and objectives including any ethical investment policy adopted.	

Section F Other Optional Information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signature(s)	Amy Culverhouse	Stephen Adcock
Full Names	**AMY CULVERHOUSE**	**STEPHEN ADOCK**
Position	**CHAIRPERSON**	**TREASURER**
	Date	**08/01/2025**

Charity registration number 1175729

ASD HELPING HANDS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

ASD HELPING HANDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Stephen Adcock Mrs Amy Louise Culverhouse Mr Adam Gaskin
Charity number	1175729
Principal address	Room 219 Breckland Business Centre St Withburga's Lane Dereham Norfolk England NR19 1FD
Independent examiner	Sotos Christophi FCCA Aston Shaw Limited Chartered Certified Accountants The Union Building, 51-59 Rose Lane Norwich Norfolk England NR1 1BY

ASD HELPING HANDS

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ASD HELPING HANDS

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their annual report and financial statements for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Structure, governance and management
Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Stephen Adcock
Mrs Amy Louise Culverhouse
Mr Adam Gaskin

The trustees' report was approved by the Board of Trustees.

.....
Mr Stephen Adcock
Trustee

Date: 23/1/25

ASD HELPING HANDS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASD HELPING HANDS

I report to the trustees on my examination of the financial statements of ASD Helping Hands (the charity) for the year ended 5 April 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sotos Christophi FCCA

Aston Shaw Limited
Chartered Certified Accountants
The Union Building, 51-59 Rose Lane
Norwich
Norfolk
NR1 1BY
England

Dated: 27/01/2025

ASD HELPING HANDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	**3**	109,632	2,000	111,632	99,932	13,570	113,502
Charitable activities	**4**	1,049	-	1,049	630	-	630
Other income	**5**	16,253	-	16,253	-	-	-
Total income		126,934	2,000	128,934	100,562	13,570	114,132
Expenditure on:							
Raising funds	**6**	6,223	3,304	9,527	13,018	-	13,018
Charitable activities	**7**	109,657	2,000	111,657	75,301	-	75,301
Total expenditure		115,880	5,304	121,184	88,319	-	88,319
Net income/(expenditure)		11,054	(3,304)	7,750	12,243	13,570	25,813
Transfers between funds		10,266	(10,266)	-	-	-	-
Net movement in funds		21,320	(13,570)	7,750	12,243	13,570	25,813
Reconciliation of funds:							
Fund balances at 6 April 2023		17,252	13,570	30,822	5,009	-	5,009
Fund balances at 5 April 2024		38,572	-	38,572	17,252	13,570	30,822

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ASD HELPING HANDS

BALANCE SHEET

AS AT 5 APRIL 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	11		630		-
Current assets					
Debtors	12	4,645		2,709	
Cash at bank and in hand		37,991		31,236	
		42,636		33,945	
Creditors: amounts falling due within one year	13	(4,694)		(3,123)	
Net current assets			37,942		30,822
Total assets less current liabilities			38,572		30,822
Net assets excluding pension liability			38,572		30,822
The funds of the charity					
Restricted income funds	15		-		13,570
Unrestricted funds			38,572		17,252
			38,572		30,822

The financial statements were approved by the trustees on 23/1/25

.....

Mr Stephen Adcock
Trustee

1 Accounting policies

Charity information

ASD Helping Hands is an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Cost
Computers	25% Cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Gifts	2,086	-	2,086	7,357	-	7,357
Donations	9,247	-	9,247	395	-	395
Grants	98,299	2,000	100,299	88,104	13,570	101,674
Subscriptions	-	-	-	4,076	-	4,076
	109,632	2,000	111,632	99,932	13,570	113,502

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising Events	1,049	630

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	3,940	-
Michael Molden Care Fees	12,313	-
	16,253	-

6 Expenditure on raising funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fundraising and publicity						
Events	6,223	3,304	9,527	13,018	-	13,018

7 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Staff costs	74,456	42,428
Depreciation and impairment	100	-
Rent	16,059	15,143
Trustee expenses	3,296	4,521
Insurance	766	1,010
Motor and travel	4,713	3,353
Telephone	2,183	1,801
Postage and stationery	1,148	1,623
Staff training and welfare	1,204	487
Sundries	131	395
Computer expenses	4,471	3,866
Accountancy	1,713	549
Bank charges	67	125
Legal and professional fees	642	-
Rates, light and heating	678	-
Michael Molden expenses	30	-
	111,657	75,301
Analysis by fund		
Unrestricted funds	109,657	75,301
Restricted funds	2,000	-
	111,657	75,301

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	3	1

Employment costs	2024 £	2023 £
Wages and salaries	72,419	40,111
Other pension costs	2,037	2,317
	74,456	42,428

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
Additions	415	315	730
At 5 April 2024	415	315	730
Depreciation and impairment			
Depreciation charged in the year	39	61	100
At 5 April 2024	39	61	100
Carrying amount			
At 5 April 2024	376	254	630

12 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	4,645	2,709

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,557	2,616
Accruals and deferred income	1,137	507
	4,694	3,123

14 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	2,037	2,317

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 6 April 2023	Incoming resources	Resources expended	Transfers	At 5 April 2024
	£	£	£	£	£
People's Health Trust	2,220	-	-	(2,220)	-
Norfolk Community Foundation - Therapy and Counselling	4,804	-	(3,304)	(1,500)	-
National Lottery - Norfolk Lakes Residential Trip	6,546	-	-	(6,546)	-
Norfolk Community Foundation - Warmer Places Grant	-	2,000	(2,000)	-	-
	13,570	2,000	(5,304)	(10,266)	-

Previous year:	At 6 April 2022	Incoming resources	Resources expended	Transfers	At 5 April 2023
	£	£	£	£	£
People's Health Trust	-	2,220	-	-	2,220
Norfolk Community Foundation - Therapy and Counselling	-	4,804	-	-	4,804
National Lottery - Norfolk Lakes Residential Trip	-	6,546	-	-	6,546
	-	13,570	-	-	13,570

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2023	Incoming resources	Resources expended	Transfers	At 5 April 2024
	£	£	£	£	£
General funds	17,252	126,934	(115,880)	10,266	38,572

Previous year:	At 6 April 2022	Incoming resources	Resources expended	Transfers	At 5 April 2023
	£	£	£	£	£
General funds	5,009	100,562	(88,319)	-	17,252

17 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 5 April 2024:			
Tangible assets	630	-	630
Current assets/(liabilities)	37,942	-	37,942
	38,572	-	38,572

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 5 April 2023:			
Current assets/(liabilities)	17,252	13,570	30,822
	17,252	13,570	30,822

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Charity registration number 1175729

ASD HELPING HANDS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

ASD HELPING HANDS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Stephen Adcock Mrs Amy Louise Culverhouse Mr Adam Gaskin
Charity number	1175729
Principal address	Room 219 Breckland Business Centre St Withburga's Lane Dereham Norfolk England NR19 1FD
Independent examiner	Sotos Christophi FCCA Aston Shaw Limited Chartered Certified Accountants The Union Building, 51-59 Rose Lane Norwich Norfolk England NR1 1BY

ASD HELPING HANDS

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ASD HELPING HANDS

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their annual report and financial statements for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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).

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Structure, governance and management
Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr Stephen Adcock
Mrs Amy Louise Culverhouse
Mr Adam Gaskin

The trustees' report was approved by the Board of Trustees.

.....
Mr Stephen Adcock
Trustee

Date: 23/1/25

ASD HELPING HANDS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ASD HELPING HANDS

I report to the trustees on my examination of the financial statements of ASD Helping Hands (the charity) for the year ended 5 April 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sotos Christophi FCCA

Aston Shaw Limited
Chartered Certified Accountants
The Union Building, 51-59 Rose Lane
Norwich
Norfolk
NR1 1BY
England

Dated: 27/01/2025

ASD HELPING HANDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	**3**	109,632	2,000	111,632	99,932	13,570	113,502
Charitable activities	**4**	1,049	-	1,049	630	-	630
Other income	**5**	16,253	-	16,253	-	-	-
Total income		126,934	2,000	128,934	100,562	13,570	114,132
Expenditure on:							
Raising funds	**6**	6,223	3,304	9,527	13,018	-	13,018
Charitable activities	**7**	109,657	2,000	111,657	75,301	-	75,301
Total expenditure		115,880	5,304	121,184	88,319	-	88,319
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Net movement in funds		21,320	(13,570)	7,750	12,243	13,570	25,813
Reconciliation of funds:							
Fund balances at 6 April 2023		17,252	13,570	30,822	5,009	-	5,009
Fund balances at 5 April 2024		38,572	-	38,572	17,252	13,570	30,822

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ASD HELPING HANDS

BALANCE SHEET

AS AT 5 APRIL 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	11		630		-
Current assets					
Debtors	12	4,645		2,709	
Cash at bank and in hand		37,991		31,236	
		42,636		33,945	
Creditors: amounts falling due within one year	13	(4,694)		(3,123)	
Net current assets			37,942		30,822
Total assets less current liabilities			38,572		30,822
Net assets excluding pension liability			38,572		30,822
The funds of the charity					
Restricted income funds	15		-		13,570
Unrestricted funds			38,572		17,252
			38,572		30,822

The financial statements were approved by the trustees on 23/1/25

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Mr Stephen Adcock
Trustee

1 Accounting policies

Charity information

ASD Helping Hands is an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Cost
Computers	25% Cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Gifts	2,086	-	2,086	7,357	-	7,357
Donations	9,247	-	9,247	395	-	395
Grants	98,299	2,000	100,299	88,104	13,570	101,674
Subscriptions	-	-	-	4,076	-	4,076
	109,632	2,000	111,632	99,932	13,570	113,502

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising Events	1,049	630

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	3,940	-
Michael Molden Care Fees	12,313	-
	16,253	-

6 Expenditure on raising funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£
Fundraising and publicity						
Events	6,223	3,304	9,527	13,018	-	13,018

7 Expenditure on charitable activities

	2024	2023
	£	£
Direct costs		
Staff costs	74,456	42,428
Depreciation and impairment	100	-
Rent	16,059	15,143
Trustee expenses	3,296	4,521
Insurance	766	1,010
Motor and travel	4,713	3,353
Telephone	2,183	1,801
Postage and stationery	1,148	1,623
Staff training and welfare	1,204	487
Sundries	131	395
Computer expenses	4,471	3,866
Accountancy	1,713	549
Bank charges	67	125
Legal and professional fees	642	-
Rates, light and heating	678	-
Michael Molden expenses	30	-
	111,657	75,301
Analysis by fund		
Unrestricted funds	109,657	75,301
Restricted funds	2,000	-
	111,657	75,301

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	3	1

Employment costs	2024 £	2023 £
Wages and salaries	72,419	40,111
Other pension costs	2,037	2,317
	74,456	42,428

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
Additions	415	315	730
At 5 April 2024	415	315	730
Depreciation and impairment			
Depreciation charged in the year	39	61	100
At 5 April 2024	39	61	100
Carrying amount			
At 5 April 2024	376	254	630

12 Debtors

Amounts falling due within one year:	2024 £	2023 £
Trade debtors	4,645	2,709

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,557	2,616
Accruals and deferred income	1,137	507
	4,694	3,123

14 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	2,037	2,317

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 6 April 2023	Incoming resources	Resources expended	Transfers	At 5 April 2024
	£	£	£	£	£
People's Health Trust	2,220	-	-	(2,220)	-
Norfolk Community Foundation - Therapy and Counselling	4,804	-	(3,304)	(1,500)	-
National Lottery - Norfolk Lakes Residential Trip	6,546	-	-	(6,546)	-
Norfolk Community Foundation - Warmer Places Grant	-	2,000	(2,000)	-	-
	13,570	2,000	(5,304)	(10,266)	-

Previous year:	At 6 April 2022	Incoming resources	Resources expended	Transfers	At 5 April 2023
	£	£	£	£	£
People's Health Trust	-	2,220	-	-	2,220
Norfolk Community Foundation - Therapy and Counselling	-	4,804	-	-	4,804
National Lottery - Norfolk Lakes Residential Trip	-	6,546	-	-	6,546
	-	13,570	-	-	13,570

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2023	Incoming resources	Resources expended	Transfers	At 5 April 2024
	£	£	£	£	£
General funds	17,252	126,934	(115,880)	10,266	38,572

Previous year:	At 6 April 2022	Incoming resources	Resources expended	Transfers	At 5 April 2023
	£	£	£	£	£
General funds	5,009	100,562	(88,319)	-	17,252

17 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 5 April 2024:			
Tangible assets	630	-	630
Current assets/(liabilities)	37,942	-	37,942
	38,572	-	38,572

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 5 April 2023:			
Current assets/(liabilities)	17,252	13,570	30,822
	17,252	13,570	30,822

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).