

**Hand in Hand Support**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**28 February 2025**

**HAFFNER HOFF LTD**

Accountants  
2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

Hand in Hand Support: Registered Company Number 11725770 (England and Wales)

Contents of the Financial Statements  
for the Year Ended 28 February 2025

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## **Trustees' Annual Report (Incorporating the Director's Report)**

### **Year ended 28 February 2025**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 28 February 2025.

#### **Reference and administrative details**

<b>Registered charity name</b>	Hand in Hand Support
<b>Charity registration number</b>	1182698
<b>Company registration number</b>	11725770
<b>Principal office</b>	Unit 1 Hawthorn Business Park 165 Granville Road London NW2 2AZ
<b>Registered office</b>	2nd Floor - Parkgates Bury New Road Prestwich M25 0TL

#### **The trustees**

Mr R M Denton	(Appointed 7 May 2025)
Mrs P Noe	
Mr M Bookman	(Resigned 19 May 2025)
Mrs J Meshulam	(Resigned 7 May 2025)
Mr J S Shelley	(Resigned 7 May 2025)
Mr N Yodaiken	
Mr K B Lazarus	(Appointed 7 May 2025)
Mrs S Jaeger	(Appointed 7 May 2025)
Mrs H D Scott	(Appointed 7 May 2025)
Mr B A Rose	(Appointed 1 July 2025)

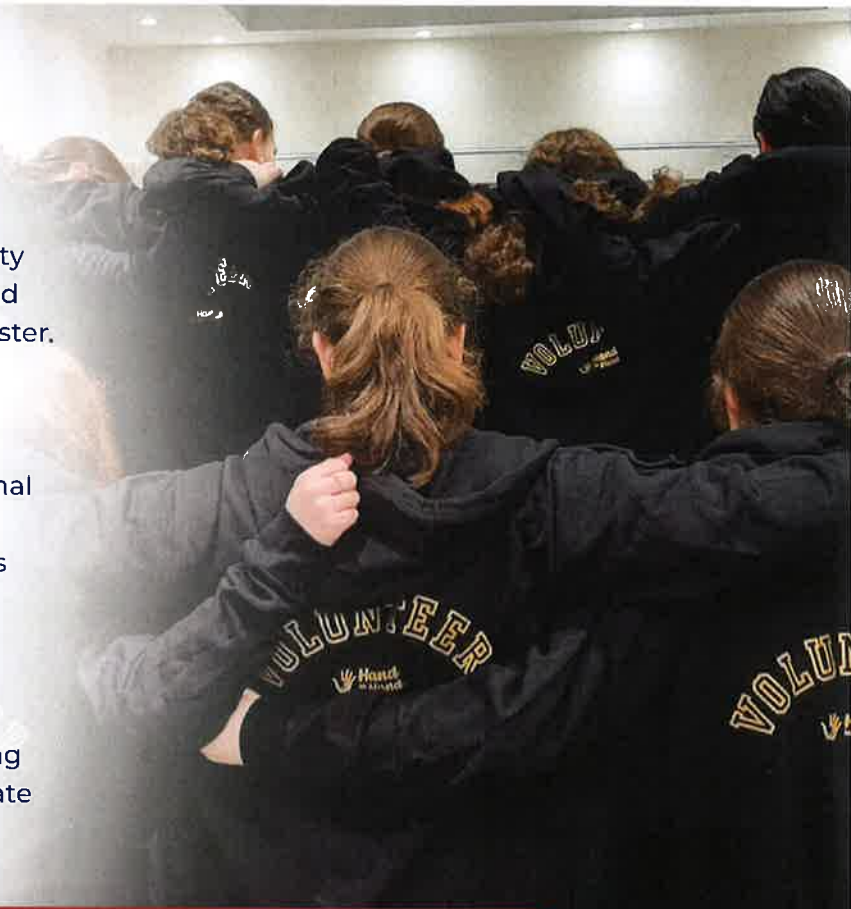
<b>Independent examiner</b>	Mr Howard Schwalbe ACA 2nd Floor - Parkgates Bury New Road Prestwich Manchester M25 0TL
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# WHO WE ARE

Hand in Hand is a Jewish community charity supporting vulnerable children, families and isolated adults across London and Manchester.

We mobilise over 1,200 young volunteers each year, equipping them with skills and opportunities to give practical and emotional help to those facing disability, illness, bereavement, financial hardship, loneliness and other challenging circumstances.

Our work transforms lives: children gain confidence, parents find respite, isolated adults rediscover companionship and young people grow into responsible, compassionate leaders of the future.



## OUR YEAR AT A GLANCE

**30,000+**

hours of volunteering

in the homes of disadvantaged community members.

**1,000**

volunteer driver requests

fulfilled for shopping or prescription pick-ups and ready-made meal deliveries to households in need.

**164** festival services

delivered in homes (shofar blowings and megillah readings), ensuring inclusion at key Jewish moments.

**2,500** family members supported

including children with SEND, parents suffering from ill health and isolated adults, such as the elderly.

**1,200**

volunteers

aged 13 and up engaged in regular volunteering in the community.

**500**

respite outings

for children under strain, giving them joy and their parents vital rest.

**8** volunteer appreciation events

with 457 attendances, strengthening motivation and retention.



# OUR IMPACT



## Families:

**90%** of parents said their emotional wellbeing improved after receiving support

**88%** said their child's wellbeing improved too

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## Volunteers:

**67%** said it had improved their self-confidence

**70%** reported stronger communication skills

**75%** said that volunteering had made them more compassionate

**85%** said they felt they had made a real difference to those they supported



“

*Apart from family, the volunteers are the most important people in A's life. They are his friends... because he doesn't get play dates from school, these are his play dates.*

**~ PARENT**

”



# HIGHLIGHTS OF THE YEAR



**SAFEGUARDING ACCREDITATION** achieved through Leaders in Safeguarding quality mark.



**MONTHLY SUPPORT GROUP FOR PARENTS OF NEURODIVERSE CHILDREN** attended by 12–16 parents each month.



**SPECIALIST TRAINING** for volunteers delivered by an ADHD coach, equipping them with tools to better support neurodiverse children.



**FAITH & BELIEF FORUM RECOGNITION** with a London Dangoor award in the category “Inspiring Youth”



**MAJOR NEW FUNDING:**

£75,000 from Ansvar (3 years) and a £20,000 grant from a family fund to implement a new Salesforce CRM system.



“

*It is a credit to your team that so many young people want to support their community in such a giving way... We are currently trying to increase youth led volunteering and it would be great for us to showcase your work as how best to approach youth led volunteering in a safe way – like showing the benchmark.*

~ SARAH, BURY COUNCIL

”





# OUR VALUES



## COMPASSION

standing alongside families through difficult times



## COMMUNITY

drawing strength from our shared Jewish identity



## COMMITMENT

showing up consistently for families & volunteers



## GROWTH

supporting both volunteers & families to flourish



*Volunteering has changed who I am. I look for opportunities to give and help so much more than I used to.*

~ VOLUNTEER



## LOOKING AHEAD

### IN 2025-26 WE PLAN TO:

- Run an inclusive pre-Purim family fun day, modelled on the success of our 2023 event.
- Strengthen our governance by recruiting new trustees with expertise in finance, safeguarding and compliance.
- Expand our new volunteering strand for adults aged 25+, providing companionship to elderly and isolated adults.
- Continue to grow our Manchester branch to meet rising demand.
- Develop our Salesforce CRM system to improve impact measurement, volunteer progression tracking, and safeguarding oversight.



## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

### **Year ended 28 February 2025**

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#### **Structure, governance and management**

##### **Governing document**

Hand in Hand Support is constituted by its Memorandum and Articles of Association and operates as a company limited by guarantee. It was incorporated on 13 December 2018 with company number 11725770 and registered as a charity on 29 March 2019 with charity number 1182698.

##### **Recruitment and appointment of new trustees**

The recruitment and appointment of new trustees is carried out in accordance with the Memorandum and Articles of Association and with the consent of the existing trustees. Candidates are selected based on skills, experience and sensitivity to the needs of the organisation. Trustees volunteer their time and receive no remuneration.

##### **Management and decision-making**

Day-to-day operations are overseen by the Chief Executive Officer. Significant decisions, including those relating to strategy, risk, staffing, and financial oversight, are taken collectively by the trustees. Staff remuneration is jointly determined by the CEO and trustees.

##### **Induction and training**

Given the scale and nature of the charity, there is currently no formal induction or training programme for new trustees, though all receive organisational briefings and policy documents on appointment.

##### **Risk management**

The trustees regularly review the major operational, safeguarding and financial risks faced by the charity. Appropriate systems and safeguards are in place, including robust volunteer screening, regular staff supervision, and financial oversight procedures. The trustees are satisfied that risks are being appropriately monitored and managed.

##### **Objectives and activities**

The charity's objects and principal activities are as follows:

- i. To promote social inclusion for individuals isolated due to poor health, disability or challenging circumstances through the provision of regular volunteer visitors.
- ii. To relieve the effects of sickness, disability, bereavement and financial hardship on individuals and families through the provision of support, services and practical comforts.
- iii. To support young people in developing their capabilities, confidence and sense of social responsibility so that they may reach full maturity as individuals and active members of society, particularly though not exclusively through leisure-time volunteering activities conducted in accordance with the tenets of Orthodox Judaism.

The charity's model places trained teenage volunteers into homes where families are struggling, providing companionship, practical support and positive role modelling to children and young people.



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## **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

### **Year ended 28 February 2025**

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#### **Strategic report**

**The following sections for achievements and performance and financial review form the strategic report of the charity.**

#### **Achievements and performance**

During the year, the charity received £372,366 in donations (2024: £357,258) and £94,250 in grants (2024: £10,000).

Charitable expenditure and support costs amounted to £364,387 (2024: £409,658). These costs relate directly to the charity's core mission of alleviating hardship among vulnerable children and families, and empowering young people to become confident, compassionate contributors to their community.

No investments were made during the year.

Fundraising expenditure increased to £92,894 (2024: £15,390). This rise reflects:

- the recategorisation of fundraising-related salaries
- increased marketing and stewardship activity aligned with greater fundraising success
- more active engagement with grant-making bodies

Related party transactions in the reporting period are as detailed in the notes to the accounts.

The charity ended the year with an overall net income of £9,334 (2024: net expenditure £57,790). Of this:

- Unrestricted funds: net expenditure of £10,786
- Restricted funds: net income of £20,120 (first year of significant restricted income)

#### **Explanation of Material Variances**

During the year, the trustees undertook a review of financial categorisation to better align the accounts with sector best practice and SORP guidance. As a result:

- certain staff costs previously included under charitable activities were reallocated to fundraising or support costs - expenditure categories were refined for greater transparency- new restricted income streams were introduced

These changes account for several of the large variances compared with the 2023/24 financial statements. The underlying operational activity of the charity has remained consistent.

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**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 28 February 2025**

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**Financial review**

Total funds carried forward at year-end were £92,724 (2024: £83,390), comprising:

- £72,604 unrestricted funds
- £20,120 restricted funds

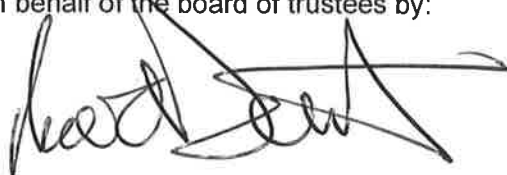
The trustees view the year's financial outcome as reflecting the growing profile of the charity and increased confidence from donors, funders and the wider community. The trustees express sincere appreciation to all individuals, families, foundations and grant-making bodies who have supported the charity throughout the year.

**Reserves**

The unrestricted fund represents the unrestricted funds arising from past operating results.

The free reserves amounted to £87,708 (2024: £79,064) of which £67,588 (2024: £79,064) relate to unrestricted funds and £20,120 to restricted funds.

The trustees' annual report and the strategic report were approved on 17 November 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'R M Denton', written over a horizontal line.

**Mr R M Denton**  
Trustee

## **Independent Examiner's Report to the Trustees of Hand in Hand Support**

### **Year ended 28 February 2025**

I report to the trustees on my examination of the financial statements of Hand in Hand Support ('the charity') for the year ended 28 February 2025.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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**Independent Examiner's Report to the Trustees of Hand in Hand Support**  
*(continued)*

**Year ended 28 February 2025**

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

**Mr Howard Schwalbe ACA**  
Independent Examiner

2nd Floor - Parkgates  
Bury New Road  
Prestwich  
Manchester  
M25 0TL

17 November 2025



**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 28 February 2025**

			<b>2025</b>		<b>2024</b>
	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Total funds £</b>
<b>Income and endowments</b>					
Donations and legacies	<b>5</b>	401,366	65,250	466,616	367,258
<b>Total income</b>		<u>401,366</u>	<u>65,250</u>	<u>466,616</u>	<u>367,258</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	<b>6</b>	92,894	—	92,894	15,390
Expenditure on charitable activities	<b>7,8</b>	320,448	43,940	364,388	409,658
<b>Total expenditure</b>		<u>413,342</u>	<u>43,940</u>	<u>457,282</u>	<u>425,048</u>
<b>Net income/(expenditure)</b>		<u>(11,976)</u>	<u>21,310</u>	<u>9,334</u>	<u>(57,790)</u>
Transfers between funds		1,190	(1,190)	—	—
<b>Net movement in funds</b>		<u>(10,786)</u>	<u>20,120</u>	<u>9,334</u>	<u>(57,790)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		83,390	—	83,390	141,180
<b>Total funds carried forward</b>		<u>72,604</u>	<u>20,120</u>	<u>92,724</u>	<u>83,390</u>

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

The notes on pages 14 to 24 form part of these financial statements

**Statement of Financial Position  
For the Year Ended 28 February 2025**



**Statement of Financial Position**

**28 February 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Intangible assets	14	1,071	–
Tangible fixed assets	15	3,945	4,326
		<u>5,016</u>	<u>4,326</u>
<b>Current assets</b>			
Cash at bank and in hand		118,014	103,004
<b>Creditors: amounts falling due within one year</b>	16	30,306	23,940
<b>Net current assets</b>		<u>87,708</u>	<u>79,064</u>
<b>Total assets less current liabilities</b>		<u>92,724</u>	<u>83,390</u>
<b>Net assets</b>		<u>92,724</u>	<u>83,390</u>
<b>Funds of the charity</b>			
Restricted funds		20,120	–
Unrestricted funds		72,604	83,390
<b>Total charity funds</b>	18	<u>92,724</u>	<u>83,390</u>

For the year ending 28 February 2025 the charity was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

Directors' responsibilities:

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

These financial statements were approved by the board of trustees and authorised for issue on 17 November 2025, and are signed on behalf of the board by:

**Mr R M Denton**  
Trustee

The notes on pages 14 to 24 form part of these financial statements

## **Notes to the Financial Statements**

### **Year ended 28 February 2025**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2nd Floor - Parkgates, Bury New Road, Prestwich, M25 0TL.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements did not require management to make judgements, estimates and assumptions that affect the amounts reported.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## **Notes to the Financial Statements** *(continued)*

### **Year ended 28 February 2025**

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#### **3. Accounting policies** *(continued)*

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.



### **3. Accounting policies (continued)**

#### **Intangible assets**

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

#### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Database - 10% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

#### **Research and development**

Research expenditure is written off in the period in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

#### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **3. Accounting policies (continued)**

#### **Tangible assets (continued)**

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 25% reducing balance
Equipment	- 25% reducing balance

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

### **3. Accounting policies (continued)**

#### **Financial instruments (continued)**

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### **4. Limited by guarantee**

The company is limited by guarantee and, in the event of a winding-up, the liability of its members is limited to an amount not exceeding £1 per member.

**5. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations	372,366	—	372,366
<b>Grants</b>			
Grants	29,000	65,250	94,250
	<u>401,366</u>	<u>65,250</u>	<u>466,616</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	357,258	—	357,258
<b>Grants</b>			
Grants	10,000	—	10,000
	<u>367,258</u>	<u>—</u>	<u>367,258</u>

**6. Costs of raising donations and legacies**

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	42,430	42,430	15,390	15,390
Costs of raising donations and legacies - Wages	50,464	50,464	—	—
	<u>92,894</u>	<u>92,894</u>	<u>15,390</u>	<u>15,390</u>



**7. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Direct charitable activity	279,680	43,940	323,620
Operational support costs	40,768	—	40,768
	<u>320,448</u>	<u>43,940</u>	<u>364,388</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct charitable activity	400,890	—	400,890
Operational support costs	8,768	—	8,768
	<u>409,658</u>	<u>—</u>	<u>409,658</u>

**8. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Direct charitable activity	323,620	35,008	358,628	401,016
Governance costs	—	5,760	5,760	8,642
	<u>323,620</u>	<u>40,768</u>	<u>364,388</u>	<u>409,658</u>

**9. Analysis of support costs**

	Analysis of support costs activity 1 £	Total 2025 £	Total 2024 £
Staff costs	34,415	34,415	—
General office	593	593	126
Governance costs	5,759	5,759	8,641
	<u>40,767</u>	<u>40,767</u>	<u>8,767</u>

**10. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Amortisation of intangible assets	119	—
Depreciation of tangible fixed assets	<u>1,315</u>	<u>1,879</u>

**11. Independent examination fees**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,920</u>	<u>3,840</u>

**12. Staff costs**

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	312,051	260,066
Social security costs	15,714	12,168
Employer contributions to pension plans	5,359	4,125
	<u>333,124</u>	<u>276,359</u>

The average head count of employees during the year was 16 (2024: 15). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Number of staff – direct charitable activity	12	11
Number of staff - administration	2	2
Number of staff - fundraising	2	2
	<u>16</u>	<u>15</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

**13. Trustee remuneration and expenses**

There were no trustees' remuneration or other benefits for the year ended 29 February 2024 nor for the year ended 28 February 2025.

**14. Intangible assets**

	Developmen t costs £
<b>Cost</b>	
Additions	1,190
<b>At 28 February 2025</b>	<u>1,190</u>
<b>Amortisation</b>	
Charge for the year	119
<b>At 28 February 2025</b>	<u>119</u>
<b>Carrying amount</b>	
<b>At 28 February 2025</b>	<u>1,071</u>
At 29 February 2024	<u>—</u>

**15. Tangible fixed assets**

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 March 2024	7,515	—	7,515
Additions	299	635	934
<b>At 28 February 2025</b>	<u>7,814</u>	<u>635</u>	<u>8,449</u>
<b>Depreciation</b>			
At 1 March 2024	3,189	—	3,189
Charge for the year	1,156	159	1,315
<b>At 28 February 2025</b>	<u>4,345</u>	<u>159</u>	<u>4,504</u>
<b>Carrying amount</b>			
<b>At 28 February 2025</b>	<u>3,469</u>	<u>476</u>	<u>3,945</u>
At 29 February 2024	<u>4,326</u>	<u>—</u>	<u>4,326</u>

**16. Creditors: amounts falling due within one year**

	2025 £	2024 £
Accruals and deferred income	1,920	—
Social security and other taxes	3,964	4,461
Other creditors	24,422	19,479
	<u>30,306</u>	<u>23,940</u>

## 17. Pensions and other post retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,359 (2024: £4,125).

## 18. Analysis of charitable funds

### Unrestricted funds

	At 1 March 2024	Income	Expenditure	Transfers	At 28 February 2025
	£	£	£	£	£
General funds	83,390	401,366	(413,342)	1,190	72,604

	At 1 March 2023	Income	Expenditure	Transfers	At 29 February 2024
	£	£	£	£	£
General funds	141,180	367,258	(425,048)	—	83,390

### Restricted funds

	At 1 March 2024	Income	Expenditure	Transfers	At 28 February 2025
	£	£	£	£	£
Grants' receivable	—	65,250	(43,940)	(1,190)	20,120

	At 1 March 2023	Income	Expenditure	Transfers	At 29 February 2024
	£	£	£	£	£
Grants' receivable	—	—	—	—	—



**19. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds
	£	2025 £
Intangible assets	1,071	1,071
Tangible fixed assets	3,945	3,945
Current assets	118,014	118,014
Creditors less than 1 year	(30,306)	(30,306)
<b>Net assets</b>	<b>92,724</b>	<b>92,724</b>

	Unrestricted Funds	Total Funds
	£	2024 £
Intangible assets	—	—
Tangible fixed assets	4,326	4,326
Current assets	103,004	103,004
Creditors less than 1 year	(23,940)	(23,940)
<b>Net assets</b>	<b>83,390</b>	<b>83,390</b>

**20. Related parties**

During the year, there was a related party donation of £1,000.

**21. Taxation**

Hand in Hand Support is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.