

Charity Number 1184724

HELPING DISABILITIES TRUST
FINANCIAL STATEMENTS
31 MARCH 2023

HELPING DISABILITIES TRUST

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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HELPING DISABILITIES TRUST

TRUSTEES AND PROFESSIONAL ADVISERS

Registered charity name	HELPING DISABILITIES TRUST
Charity number	1184724
Principal office	6c Denver Road London N16 5JH
Trustees	M Bodner (Chair) D Leaman C Kluger
Accountant	JS & CO Accountants Ltd 26 Theydon Road London E5 9NA
Bankers	Barclays

HELPING DISABILITIES TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

YEAR ENDED 31 MARCH 2023

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of trustees and professional advisers on page 1 of the financial statements.

THE TRUSTEES

The trustees who served the company during the period were as follows:

M Bodner (Chair)

D Leaman

C Kluger

All major decisions are taken collectively by the trustees.

The trustees are unpaid and details of any related party transactions are disclosed as applicable in the notes to the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Helping disabilities Trust is constituted under a deed dated 1st August 2019. It is a registered charity number 1184724. Recruitment and appointment of new trustees would be in line with the Trust Deed and with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation

OBJECTIVES AND ACTIVITIES

Helping Disabilities Trust was set up to help children and young people with disabilities up to the age of 25 years old across the UK, through the provision of free loans of specialised toys & equipment. Children with disabilities lead very challenging lives. Many of them suffer from chronic pain and have trouble with the most basic daily tasks. They want to join in and take part in the same sorts of activities or lifestyle, within their capabilities, as other children. Helping Disabilities is proud to support these children and young people by providing free loan of expensive specialised equipment such as full support swings, adapted trikes & sensory equipment, that they otherwise would not be able to access. These items and many more specialised aids are designed to improve and enhance the lives of children and young people with disabilities, helping them to become as independent as possible and to reach their potential.

Helping Disability's service users are children and young people who suffer from physical, mental and emotional disabilities, such as Down syndrome, cerebral palsy & emotional issues and often remain excluded from a lifestyle which other people may take for granted. Many of them suffer from chronic pain and have ongoing difficulties in managing the most basic tasks. Some are unaware of their surroundings and are very isolated. Many find it hard to relate to other people and struggle socially and emotionally, lacking basic life skills to survive and thrive in our fast-paced society. This often leads to emotional and motivational challenge. Helping Disabilities' users are generally from low income families whose circumstances mean fewer opportunities to develop their potential.

The specialised equipment & toys that Helping Disabilities provides, empowers disabled young people to reach their individual and unique potential by making additional home

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YEAR ENDED 31 MARCH 2023

therapy a reality and improving their life skills & life chances immensely. By providing them with expensive specialised equipment that they otherwise would not be able to access, at this early stage in their lives, they are given the opportunity to improve a range of skills in a relaxed setting at home. These include motor skills, balance, auditory & dexterity. Specialist advice from therapists is sought to determine the most suitable equipment for each child and to ensure that the families are taught how to maximise the child's benefit from each piece of equipment. Having access to the equipment at home also stimulates and improves their emotional health and well-being and enables users to be active and physically mobile - even when they may be limited due to illness or disability.

A REVIEW OF ACHIEVEMENTS AND PERFORMANCES

The year to 31 March 2023 was Helping Disabilities' third financial year. Helping Disabilities was able to raise funds to purchase specialist disability equipment to loan to families with children with disabilities. Less expensive equipment is given to families, whilst larger and more costly equipment is loaned. Funds raised to purchase equipment keep building the charity's assets which generally depreciate over several years and give benefit to several children in succession. The equipment held by the charity at the year end was worth over £30,000. The trustees aim to keep increasing and replenishing the equipment bank in order to provide the items to as many service users as possible. Helping Disabilities has received very positive feedback from families of service users regarding the significant benefits they receive from the charity. 90% of families report the specialised toys & equipment improved relationships. 92% of parents had a better understanding of their child's needs. 89% enjoyed quality time as a family though play with appropriate toys. In the past financial year, Helping Disabilities expanded its operations by introducing new initiatives. including the running leisure activities for the young people it services to further improve their lives.

FINANCIAL REVIEW

The Trustees are happy to report that Helping Disabilities managed to continue developing its operations and obtaining significant funding. Turnover was over £51,000. Many grant funders took an interest in the charity and were generous in their response to our applications. The year ended with a surplus (restricted and unrestricted) of over £33,000. The trustees gratefully acknowledge that the outstanding impact and achievement of the organisation was largely due to the substantial and generous support of charitable trusts and foundations and community donors.

RESERVES POLICY

The trustees aim to hold free reserves at a level sufficient to protect services and ensure adequate cashflow for the organisation's needs. The aspiration is for this to be at a level of at least 3 months (but no more than 12 months') equivalent of the charity's unrestricted operating costs. The Charity's free reserves at the year end were £13,085 which is more than 3 months' unrestricted operating costs. The trustees are confident that achieving this level of reserves in the first year has set the charity on firm financial footing, though as the charity expands, the level of reserves needs to increase to ensure this stability is maintained. **GOING CONCERN** The trustees believe that the charity is able to continue as a going concern. The charity was able to continue operating during the Covid-19 lockdown, with the commitment and support from funders and stakeholders who invest in our work. **PUBLIC BENEFIT** The Trustees confirm their compliance with the duty to have due regard to the Public Benefit

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guidance published by the Charity Commission as well as the Equalities Act 2010 when reviewing the Charity's aims and objectives and in planning future activities.

RISK MANAGEMENT

The Trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity and safeguarding of its beneficiaries. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

STRUCTURE AND MANAGEMENT

A senior carer manages the daily running of activities, reporting weekly to the director of services. The Director reports regularly to the trustees on the general running of projects and more frequently where issues need to be addressed. The trustees are responsible for final decisions. Wherever possible, decisions are made in consultation with parents, users, carers and staff.

Signed on behalf of the trustees

Trustee

24th December 2023

HELPING DISABILITIES TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 7 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow the procedures laid down in the general directions given by the Charity Commission (under Section 145(5)(b) of the Charities Act); and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- a) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JS & Co Accountants Ltd
26 Theydon Road
London E5 9NA

24 December 2023

HELPING DISABILITIES TRUST

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2023

	Notes	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Donations		30,089	21,716	51,805	45,316
Income from charitable activities				0	
		30,089	21,716	51,805	45,316
RESOURCES EXPENDED					
Fundraising Cost		5,891		5,891	5,012
Charitable activities		24,537	13,386	37,923	28,681
Governance costs		921		921	1,214
Total resources expended		31,349	13,386	44,735	34,907
NET INCOME FOR THE YEAR		-1,260	8,330	7,070	10,409
RECONCILIATION OF FUNDS					
Total funds brought forward		15,065	11,063	26,128	15,719
TOTAL FUNDS CARRIED FORWARD		13,805	19,393	33,198	26,128

The Notes form part of the financial statements

HELPING DISABILITIES TRUST

BALANCE SHEET 31-Mar-23

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Fixtures & Fittings	4		32,664		25,634
CURRENT ASSETS:					
Cash at bank and in hand			<u>2,812</u>	<u>1,094</u>	
			2,812	1,094	
CREDITORS: amounts falling due within one year	5		<u>-1,260</u>	<u>-600</u>	
Net Current assets/(liabilities)			<u>34,216</u>	<u>26,128</u>	
NET CURRENT ASSETS:			<u>34,216</u>	<u>26,128</u>	
FUNDS	6				
Unrestricted funds			13,805		15,065
Restrcted funds			<u>19,393</u>	<u>11,063</u>	
TOTAL FUNDS			<u>33,198</u>	<u>26,128</u>	

Approved by the board of Trustees on:
And signed on their behalf by:

24 December 2023

.....
M Bodner - Trustee

HELPING DISABILITIES TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1 ACCOUNTING POLICIES

Accounting convention

These accounts have been prepared in accordance with the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015). In preparing the accounts, the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) issued in March 2005. Where there is a conflict between the FRSSE and the SORP, the SORP has been adopted in accordance with paragraph 419ff of the SORP.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 TRUSTEES REMUNERATION AND BENEFITS

No trustees received remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees Expenses

There were no trustees expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

3 EMPLOYEES

The charity had an average of 3 employees during the year ended 31 March 2023.

HELPING DISABILITIES TRUST

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

4 FIXED ASSETS

	Fixture and fittings £	Totals £
COST:		
At 1 April 2022	35,814	35,814
Additions	15,196	15,196
At 31 March 2023	51,010	51,010
DEPRECIATION:		
At 1 April 2022	10,180	10,180
Charge for year	8,166	8,166
At 31 March 2023	18,346	18,346
NET BOOK VALUE:		
At 31 March 2023	32,664	32,664
At 31 March 2022	25,634	25,634

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other Creditors	1,260	600
	1,260	600

6 MOVEMENTS IN FUNDS

	At 1.4.2022 £	Net movement in funds £	At 31.03.2023 £
Restricted funds			
General fund	11,063	8,330	19,393
Unrestricted funds			
General fund	15,065	-1,260	13,805
TOTAL FUNDS	26,128	7,070	33,198

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Restricted funds			
General fund	21,716	13,386	8,330
Unrestricted funds			
General fund	30,089	31,349	-1,260
TOTAL FUNDS	51,805	44,735	7,070

HELPING DISABILITIES TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 March 2023

	Unrestricted 2023 £	Restricted 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES				
Donations	30,089	21,716	51,805	45,316
Income from charitable activities			0	0
Total incoming resources	30,089	21,716	51,805	45,316
 Fundraising Cost	 5,891		 5,891	 5,012
 Costs of generating voluntary income				
Charitable Activities	24,537	5,220	29,757	22,273
Depreciation		8,166	8,166	6,408
	24,537	13,386	37,923	28,681
 Governance costs				
Accountancy	660		660	600
Professional fee	261		261	614
	921	0	921	1,214
 Total resources expended	 31,349	 13,386	 44,735	 34,907
 NET INCOME FOR THE YEAR	 -1,260	 8,330	 7,070	 10,409
 RECONCILIATION OF FUNDS				
NET INCOME FOR YEAR	-1,260	8,330	7,070	10,409
 Total Funds Brought Forward	 7,690	 8,029	 10,458	 49
Total Funds Carried Forward	6,430	16,359	17,528	10,458

The charity had 4 employees during the year.