

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
HELPING DISABILITIES TRUST**

HELPING DISABILITIES TRUST

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for the Year Ended 31 March 2025**

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HELPING DISABILITIES TRUST

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 Disabilities 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 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.

Public benefit

The Trustees confirm their compliance with the duty to have due regard to the Public Benefit 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.

HELPING DISABILITIES TRUST

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

The year to 31 March 2025 was Helping Disabilities' fifth 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 of £80,000. 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. Helping Disabilities also provided free leisure activities for the young people it services to further improve their lives.

FINANCIAL REVIEW

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 £72,657 which is more than 3 months' unrestricted operating costs. The trustees are confident that achieving this level of reserves 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 Trustees are happy to report that Helping Disabilities managed to continue developing its operations and obtaining significant funding. Turnover was over £130,000. 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 £45,000. 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.

We are grateful to the Tin Henman Foundation for the grant of £10,000 and all other grant making trusts who chose to partner with us this year, which has enabled us to expand our free loan equipment service for disabled children.

FUTURE PLANS

A new and exciting project which is currently still in its early planning stages is the setting up of a specialised sensory and soft play room designed to benefit the disabled children. This is based on the requests from disabled children and their parents/carers who have stated that this project will bring a multitude of benefits to the disabled children.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

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.

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.

HELPING DISABILITIES TRUST

Report of the Trustees for the Year Ended 31 March 2025

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1184724

Principal address

82 Filey Avenue
London
N16 6JJ

Trustees

M Bodner
D Leaman
C Kluger

Independent Examiner

London Accounting Group Ltd

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

**Independent Examiner's Report to the Trustees of
HELPING DISABILITIES TRUST**

Independent examiner's report to the trustees of HELPING DISABILITIES TRUST

I report to the charity trustees on my examination of the accounts of HELPING DISABILITIES TRUST (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Samuel Feigenblatt ACCA

London Accounting Group Ltd

Date:

HELPING DISABILITIES TRUST

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		54,532	76,375	130,907	53,038
EXPENDITURE ON					
Raising funds		12,263	-	12,263	6,892
Charitable activities					
Costs of generating voluntary income		38,658	25,008	63,666	41,540
Other		9,039	-	9,039	3,016
Total		59,960	25,008	84,968	51,448
NET INCOME/(EXPENDITURE)					
		(5,428)	51,367	45,939	1,590
RECONCILIATION OF FUNDS					
Total funds brought forward		11,670	23,118	34,788	33,198
TOTAL FUNDS CARRIED FORWARD		6,242	74,485	80,727	34,788

The notes form part of these financial statements

HELPING DISABILITIES TRUST

Balance Sheet 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	5	44,195	35,748	79,943	37,100
CURRENT ASSETS					
Cash at bank		-	38,737	38,737	14,002
CREDITORS					
Amounts falling due within one year	6	(37,953)	-	(37,953)	(16,314)
NET CURRENT ASSETS		<u>(37,953)</u>	<u>38,737</u>	<u>784</u>	<u>(2,312)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		6,242	74,485	80,727	34,788
NET ASSETS		<u>6,242</u>	<u>74,485</u>	<u>80,727</u>	<u>34,788</u>
FUNDS	8				
Unrestricted funds				6,242	11,670
Restricted funds				74,485	23,118
TOTAL FUNDS				<u>80,727</u>	<u>34,788</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

HELPING DISABILITIES TRUST

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Employees	2	3
	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,038	13,000	53,038
EXPENDITURE ON			
Raising funds	6,892	-	6,892
Charitable activities			
Costs of generating voluntary income	32,265	9,275	41,540
Other	3,016	-	3,016
Total	42,173	9,275	51,448
NET INCOME/(EXPENDITURE)	(2,135)	3,725	1,590
RECONCILIATION OF FUNDS			
Total funds brought forward	13,805	19,393	33,198
TOTAL FUNDS CARRIED FORWARD	11,670	23,118	34,788

HELPING DISABILITIES TRUST

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2024	64,721
Additions	62,828
	<u>127,549</u>
At 31 March 2025	
DEPRECIATION	
At 1 April 2024	27,621
Charge for year	19,985
	<u>47,606</u>
At 31 March 2025	
NET BOOK VALUE	
At 31 March 2025	<u>79,943</u>
At 31 March 2024	<u>37,100</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Bank loans and overdrafts (see note 7)	34,848	13,982
Other creditors	3,105	2,332
	<u>37,953</u>	<u>16,314</u>

7. LOANS

An analysis of the maturity of loans is given below:

	31.3.25 £	31.3.24 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>34,848</u>	<u>13,982</u>

8. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	11,670	(5,428)	6,242
Restricted funds			
Restricted funds	23,118	51,367	74,485
TOTAL FUNDS	<u>34,788</u>	<u>45,939</u>	<u>80,727</u>

HELPING DISABILITIES TRUST

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	54,532	(59,960)	(5,428)
Restricted funds			
Restricted funds	76,375	(25,008)	51,367
TOTAL FUNDS	<u>130,907</u>	<u>(84,968)</u>	<u>45,939</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	13,805	(2,135)	11,670
Restricted funds			
Restricted funds	19,393	3,725	23,118
TOTAL FUNDS	<u>33,198</u>	<u>1,590</u>	<u>34,788</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,038	(42,173)	(2,135)
Restricted funds			
Restricted funds	13,000	(9,275)	3,725
TOTAL FUNDS	<u>53,038</u>	<u>(51,448)</u>	<u>1,590</u>

HELPING DISABILITIES TRUST

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	13,805	(7,563)	6,242
Restricted funds			
Restricted funds	19,393	55,092	74,485
TOTAL FUNDS	<u>33,198</u>	<u>47,529</u>	<u>80,727</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,570	(102,133)	(7,563)
Restricted funds			
Restricted funds	89,375	(34,283)	55,092
TOTAL FUNDS	<u>183,945</u>	<u>(136,416)</u>	<u>47,529</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.