

THE GIVING HAND FOUNDATION

Charity No. 1207035

Trustees' Report and Unaudited Accounts

31 October 2024

THE GIVING HAND FOUNDATION

Contents

	Pages
Trustees' Annual Report	1 to 1
Independent Examiner's Report	2 to 2
Statement of Financial Activities	3 to 3
Balance Sheet	4 to 4
Statement of Cash flows	5 to 5
Notes to the Accounts	6 to 10
Detailed Statement of Financial Activities	11

THE GIVING HAND FOUNDATION

Trustees Annual Report

The trustees present their report with the unaudited financial statements of the charity for the period ended 31 October 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1207035

Trustees

The following trustees served during the year:

Z. BADAT

A. GHANI

Y. TADWALA

Accountants

SG ACCOUNTANCY SERVICES LTD

296 GARSTANG ROAD

PRESTON

LANCASHIRE

PR2 9RX

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

Z. BADAT

Trustee

26 August 2025

THE GIVING HAND FOUNDATION

Independent Examiners Report

Independent Examiner's Report to the trustees of THE GIVING HAND FOUNDATION

I report to the trustees on my examination of the financial statements of THE GIVING HAND FOUNDATION for the period ended 31 October 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

As 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 by being a qualified member of F.I.P.A.

I have completed my examination. I can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

SIDDIQ GANI
SG ACCOUNTANCY SERVICES LTD
296 GARSTANG ROAD
PRESTON
LANCASHIRE

PR2 9RX
26 August 2025

THE GIVING HAND FOUNDATION
Statement of Financial Activities
for the period ended 31 October 2024

		Unrestricted funds 2024 £	Total funds 2024 £
	Notes		
Income and endowments from:			
Donations and legacies	2	396,772	396,772
Total		396,772	396,772
Expenditure on:			
Charitable activities	3	298,477	298,477
Other	4	8,280	8,280
Total		306,757	306,757
Net gains on investments		-	-
Net income		90,015	90,015
Transfers between funds		-	-
Net income before other gains/(losses)		90,015	90,015
Other gains and losses			
Net movement in funds		90,015	90,015
Reconciliation of funds:			
Total funds carried forward		90,015	90,015

THE GIVING HAND FOUNDATION**Balance Sheet****at 31 October 2024****Charity No. 1207035****2024****£****Current assets**

Cash at bank and in hand	90,495
	<u>90,495</u>

Creditors: Amount falling due within one year	6	(480)
		<u> </u>

Net current assets	90,015
---------------------------	--------

Total assets less current liabilities	<u>90,015</u>
--	---------------

Net assets excluding pension asset or liability	<u>90,015</u>
--	---------------

Total net assets	<u><u>90,015</u></u>
-------------------------	----------------------

The funds of the charity

Restricted funds	7
-------------------------	---

Unrestricted funds	7
---------------------------	---

General funds	90,015
	<u>90,015</u>

Reserves	7
-----------------	---

Total funds	<u><u>90,015</u></u>
--------------------	----------------------

Approved by the trustees on 25 August 2025

And signed on their behalf by:

Z. BADAT

Trustee

26 August 2025

THE GIVING HAND FOUNDATION

Notes to the Accounts

for the period ended 31 October 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

THE GIVING HAND FOUNDATION

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

Unrestricted	Total
	2024
£	£
396,772	396,772
<u>396,772</u>	<u>396,772</u>

THE GIVING HAND FOUNDATION

Notes to the Accounts

3 Expenditure on charitable activities

	Unrestricted	Total 2024
	£	£
<i>Expenditure on charitable activities</i>		
	298,477	298,477
<i>Governance costs</i>		
	<u>298,477</u>	<u>298,477</u>

4 Other expenditure

	Unrestricted	Total 2024
	£	£
General administrative costs	7,800	7,800
Legal and professional costs	480	480
	<u>8,280</u>	<u>8,280</u>

5 Staff costs

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

6 Creditors:

amounts falling due within one year

	2024
	£
Other creditors	480
	<u>480</u>

7 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 October 2024 £
Restricted funds:			
Unrestricted funds:			
General funds	396,772	(306,757)	90,015
Total funds	<u>396,772</u>	<u>(306,757)</u>	<u>90,015</u>

8 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	90,015	90,015
	<u>90,015</u>	<u>90,015</u>

9 Reconciliation of net debt

	Cash flows	At 31 October 2024
	£	£
Cash and cash equivalents	90,495	90,495
	<hr/>	<hr/>
	90,495	90,495
Net debt	<hr/>	<hr/>
	90,495	90,495

THE GIVING HAND FOUNDATION
Detailed Statement of Financial Activities
for the period ended 31 October 2024

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	396,772	396,772
	<u>396,772</u>	<u>396,772</u>
Total income and endowments	396,772	396,772
Expenditure on:		
Charitable activities	298,477	298,477
	<u>298,477</u>	<u>298,477</u>
Total of expenditure on charitable activities	298,477	298,477
General administrative costs, including depreciation and amortisation		
Bank charges	7,800	7,800
	<u>7,800</u>	<u>7,800</u>
Legal and professional costs		
Audit/Independent examination fees	480	480
	<u>480</u>	<u>480</u>
Total of expenditure of other costs	8,280	8,280
Total expenditure	306,757	306,757
Net gains on investments	-	-
	<u>-</u>	<u>-</u>
Net income	90,015	90,015
	<u>90,015</u>	<u>90,015</u>
Net income before other gains/(losses)	90,015	90,015
Other Gains	-	-
	<u>-</u>	<u>-</u>
Net movement in funds	90,015	90,015
	<u>90,015</u>	<u>90,015</u>
Reconciliation of funds:		
Total funds brought forward	-	-
	<u>-</u>	<u>-</u>
Total funds carried forward	90,015	90,015
	<u>90,015</u>	<u>90,015</u>