HANDICAPPED CHILDREN'S AID COMMITTEE

England & Wales · Charity number 200050

Details

Other names	H C A C, HCAC, LIFELINE FOR KIDS, LIFELINE4KIDS
Status	Registered
Legal form	Other
Registered	1961-06-16
Register	View on the Charity Commission register

Contact

Address	199 Lawrence Street London NW7 4JH
Phone	02077941661
Email	rda@lifeline4kids.org
Website	www.lifeline4kids.org

Activities

Objects: TO ASSIST ORGANISATIONS CONCERNED WITH HANDICAPPED OR UNDER PRIVILEGED CHILDREN PRIMARILY (OR ANY OTHER SUITABLE CHARITY) IRRESPECTIVE OF COLOUR, RACE OR CREED.

Activities: The trusts objects are to promote the welfare and improve the quality of life of children with disabilities.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People

Geography

- Israel
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£271,763	£80,440	-	-
2023-12-31	£113,745	£57,552	-	-
2022-12-31	£18,435	£40,869	-	-
2021-12-31	£8,859	£27,190	-	-
2020-12-31	£18,179	£85,911	-	-

Trustees

Name	Role	Appointed
ROGER ADELMAN	Chair	
BEVERLEY EMDEN		
IRVING MILLMAN		2024-11-13
ROBERTA HARRIS		

HANDICAPPED CHILDREN'S AID COMMITTEE

England & Wales - Charity number 200050

Accounts

Charity registration number 200050 (England and Wales)

HANDICAPPED CHILDREN'S AID COMMITTEE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

HANDICAPPED CHILDREN'S AID COMMITTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Roger Adelman	
	Beverley Emden	
	Roberta Harris	
	Irving Millman	(Appointed 13 November 2024)
Charity number	200050	
Principal address	199 Lawrence Street London NW7 4JH	
Independent examiner	Russell Nathan HW Fisher Professional Services Limited Acre House 11-15 William Road London NW1 3ER United Kingdom	

HANDICAPPED CHILDREN'S AID COMMITTEE

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HANDICAPPED CHILDREN'S AID COMMITTEE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 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 trust's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Accounting and Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Our main aim is to improve the quality of life of children with disabilities. The purchase of many basic aids and specialised items of equipment can make huge life changes and help to alleviate isolation and distress.

- We provide enhanced mobility to physically challenged children with wheelchairs and mobility items that meet their individual medical requirements.
- We are willing to jointly fund more expensive items such as electric wheelchairs or other mobility items with other UK national children's charities.
- We provide sensory and communication equipment to mentally challenged children and those on the autistic spectrum to improve quality of life.
- We offer a speedy and, in some cases, immediate, positive response to urgent requests. Our aim is to direct as much of our funds as possible to assist children in need.
- We cover any item, however small or large, that will improve the quality of life of a special needs child.
- We never award cash grants – assistance is provided by purchasing an approved item directly from the supplier and safe delivery direct to the child.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake. Trustees of a charity have a new duty to report in their Annual Report on their charity's public benefit. The Trustees of Handicapped Children's Aid Committee have considered the requirements which are explained on the Charity Commission website.

Achievements and performance

Significant activities and achievements against objectives

The Trust is reliant solely on generous donations and gifts, the receipt of which in future is unpredictable.

Financial review

During the year trust received donations of £265,080 (2023: £109,589) and earned interest income from bank and listed investments of £6,683 (2023: £4,156). The trust spent £80,440 (2023: £57,552) on charitable activities.

The net movement in funds in the year was a surplus of £191,323 (2023: £59,619) and the charity had net assets of £475,578 (2023: £284,255) as at 31 December 2024.

Reserves policy

The trustees' reserves policy is to maintain sufficient reserves to enable it to meet all calls which are expected to be made on their resources over the medium term.

Major risks

The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Structure, governance and management

The trust is constituted by the minutes of a meeting held on 20 April 1961. The trust's objects are to promote the welfare of handicapped children.

HANDICAPPED CHILDREN'S AID COMMITTEE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees, and who served during the year were:

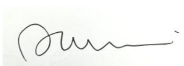
Roger Adelman	
Paul Maurice	(Resigned 14 November 2024)
Beverley Emden	
Roberta Harris	
Irving Millman	(Appointed 13 November 2024)

Recruitment and appointment of trustees

Post balance sheet events

With the continuing cost-of-living crisis, applications for assistance have again significantly increased, and we have endeavoured to help many more children during the year. We are indebted to our small, experienced group of volunteers who freely give of their time to assess the validity of appeals and fulfil the charities objectives by helping as many children as possible. We are also proud of our record of maintaining fractional percentage costs on administrative expenditure. Donations have significantly increased during the year and the trustees continue to be confident that the charity can continue in operation for the foreseeable future.

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



....

Roger Adelman

Trustee

21 Oct 2025

Date: ....

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

HANDICAPPED CHILDREN'S AID COMMITTEE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HANDICAPPED CHILDREN'S AID COMMITTEE

I report to the trustees on my examination of the financial statements of Handicapped Children's Aid Committee (the trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the trust's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the 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 that in any material respect:

1 accounting records were not kept in respect of the trust 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 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.

Russell Nathan

Russell Nathan

HW Fisher Professional Services Limited
Chartered Accountant
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

Dated: 22 Oct 2025

HANDICAPPED CHILDREN'S AID COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	**Unrestricted funds 2024 £**	Unrestricted funds 2023 £
Income from:			
Donations and legacies	**3**	265,080	109,589
Investment income	**4**	6,683	4,156
Total income		271,763	113,745
Expenditure on:			
Charitable activities	**5**	80,440	57,552
Net gains/(losses) on investments	**10**	-	3,426
Net movement in funds		191,323	59,619
Fund balances at 1 January 2024		284,255	224,636
Fund balances at 31 December 2024		475,578	284,255

The statement of financial activities includes all gains and losses recognised in the year.

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

HANDICAPPED CHILDREN'S AID COMMITTEE

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Investments	**12**		50,000		50,000
Current assets					
Cash at bank and in hand		427,061		236,647	
Creditors: amounts falling due within one year	**14**	(1,483)		(2,392)	
Net current assets			425,578		234,255
Total assets less current liabilities			475,578		284,255
The funds of the trust					
Unrestricted funds	**15**		475,578		284,255
			475,578		284,255

The financial statements were approved by the trustees on 21 Oct 2025

....
Roger Adelman
Trustee

1 Accounting policies

Charity information

Handicapped Children's Aid Committee is a charity constituted as a trust on 20 April 1961. The registered address is 199 Lawrence Street, London, NW7 4JH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust'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 from 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a statement of cash flows.

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

The financial statements have been prepared on the historical cost convention, and to include certain financial instruments at fair value. 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 trust 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.

1.4 Incoming resources

Income is recognised when the trust 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 trust 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 trust 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 Resources expended

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.

Expenditure is included on an accruals basis.

Cost of generating funds comprise those costs directly attributable to the cost of functions held by the charity.

Appeals expenditure is charged in the year when the offer is conveyed to the recipient or expenditure is incurred.

Support costs comprise costs incurred in the administration of the charity and are all allocated to the one charitable activity of the charity.

Governance costs comprise costs incurred in connection with compliance with constitutional and statutory requirements.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Critical accounting estimates and judgements

In the application of the trust’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. There were no critical accounting estimates or judgements made in preparing these financial statements.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	265,080	109,589

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	-	784
Interest receivable	6,683	3,372
	6,683	4,156

5 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Appeals	73,837	53,105
Support costs (see note 6)	4,039	3,176
Governance costs (see note 6)	2,564	1,271
	80,440	57,552

6 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Administration cost	4,039	-	4,039	3,176	-	3,176
Accountancy fees	-	1,484	1,484	-	1,271	1,271
Legal and professional	-	1,080	1,080	-	-	-
	4,039	2,564	6,603	3,176	1,271	4,447
Analysed between						
Charitable activities	4,039	2,564	6,603	3,176	1,271	4,447

Governance costs includes payments to the Independent Examiner of £1,484 (2023: £1,271) for the Independent examination and £nil (2023: £nil) for accountancy fees.

7 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-

8 Trustees

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

9 Employees

There were no employees during the current or prior year.

10 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Revaluation of investments	-	(101)
Gain/(loss) on sale of investments	-	3,527
	-	3,426

11 Taxation

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

12 Fixed asset investments

	Unlisted investments
	£
Cost or valuation	
At 1 January 2024 & 31 December 2024	50,000
Carrying amount	
At 31 December 2024	50,000
At 31 December 2023	50,000

13 Financial instruments

	2024	**2023**
	£	**£**
Carrying amount of financial assets		
Income bond measured at cost less impairment	50,000	50,000
Carrying amount of financial liabilities		
Measured at amortised cost	1,483	2,392

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	-	1,156
Accruals	1,483	1,236
	1,483	2,392

15 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 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	284,255	271,763	(80,440)	-	475,578

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	224,636	113,745	(57,552)	3,426	284,255

16 Related party transactions

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

Remuneration of key management personnel

The key management personnel are the Trustees, none of whom were paid for their services.

Accounts

Charity Registration No. 200050

HANDICAPPED CHILDREN'S AID COMMITTEE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

HANDICAPPED CHILDREN'S AID COMMITTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Roger Adelman Paul Maurice Beverley Emden Roberta Harris
Charity number	200050
Principal address	199 Lawrence Street London NW7 4JH
Independent examiner	HW Fisher LLP Acre House 11-15 William Road London NW1 3ER United Kingdom

HANDICAPPED CHILDREN'S AID COMMITTEE

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HANDICAPPED CHILDREN'S AID COMMITTEE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report and financial statements for the year ended 31 December 2023.

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 trust's governing document, the Charities Act 2011 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Accounting and Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)”.

Objectives and activities

Our main aim is to improve the quality of life of children with disabilities. The purchase of many basic aids and specialised items of equipment can make huge life changes and help to alleviate isolation and distress.

- We provide enhanced mobility to physically challenged children with wheelchairs and mobility items that meet their individual medical requirements.
- We provide sensory and communication equipment to mentally challenged children and those on the autistic spectrum to improve quality of life.
- We offer a speedy and, in some cases, immediate, positive response to urgent requests. Our aim is to direct as much of our funds as possible to assist children in need.
- We cover any item, however small or large, that will improve the quality of life of a special needs child.
- We never award cash grants – assistance is provided by purchasing an approved item directly from the supplier and safe delivery direct to the child.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake. Trustees of a charity have a new duty to report in their Annual Report on their charity's public benefit. The Trustees of Handicapped Children's Aid Committee have considered the requirements which are explained on the Charity Commission website.

Achievements and performance

The Trust is reliant solely on generous donations and gifts, the receipt of which in future is unpredictable.

Financial review

During the year trust received donations of £109,589 (2022: £16,990) and earned interest income from bank and listed investments of £4,156 (2022: £1,445). The trust spent £57,552 (2022: £40,869) on charitable activities.

The net movement in funds in the year was a surplus of £59,619 (2022: deficit of £1,955) and the charity had net assets of £284,255 (2022: £224,636) as at 31 December 2023.

The trustees' reserves policy is to maintain sufficient reserves to enable it to meet all calls which are expected to be made on their resources over the medium term.

The trust has sold all the quoted stocks and shares during the current year.

The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Structure, governance and management

The trust is constituted by the minutes of a meeting held on 20 April 1961. The trust's objects are to promote the welfare of handicapped children.

The trustees, and who served during the year were:
Roger Adelman
Paul Maurice
Beverley Emden

Roberta Harris

Post balance sheet events

Post Covid-19 and with the cost-of-living crisis, applications for assistance have significantly increased, and we have helped many more children during the year. We are indebted to our small, experienced group of volunteers who freely give of their time to assess the validity of appeals and fulfil the charities objectives by helping as many children as possible. We are also proud of our record of maintaining fractional percentage costs on administrative expenditure. Donations have significantly increased during the year and the trustees are confident that the charity can continue in operation for the foreseeable future.

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

R D Adelman
....

Roger Adelman

Trustee

Dated: 18 Sep 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources of the trust for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HANDICAPPED CHILDREN'S AID COMMITTEE

I report to the trustees on my examination of the financial statements of Handicapped Children's Aid Committee (the trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the trust 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 trust'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

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 trust 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 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.

Russell Nathan

Russell Nathan

C/o HW Fisher LLP
Chartered Accountant
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

Dated: 18 Sep 2024

HANDICAPPED CHILDREN'S AID COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	**Unrestricted funds 2023 £**	Unrestricted funds 2022 £
Income from:			
Donations and legacies	**3**	109,589	16,990
Investment income	**4**	4,156	1,445
Total income		113,745	18,435
Expenditure on:			
Charitable activities	**5**	57,552	40,869
Net gains/(losses) on investments	**9**	3,426	(1,955)
Net movement in funds		59,619	(24,389)
Fund balances at 1 January 2023		224,636	249,025
Fund balances at 31 December 2023		284,255	224,636

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

HANDICAPPED CHILDREN'S AID COMMITTEE

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Investments	**10**		50,000		74,296
Current assets					
Cash at bank and in hand		236,647		152,618	
Creditors: amounts falling due within one year	**12**	(2,392)		(2,278)	
Net current assets			234,255		150,340
Total assets less current liabilities			284,255		224,636
Income funds					
Unrestricted funds			284,255		224,636
			284,255		224,636

The financial statements were approved by the Trustees on 18 Sep 2024

R D Adelman

Roger Adelman
Trustee

1 Accounting policies

Charity information

Handicapped Children's Aid Committee is a charity constituted as a trust on 20 April 1961. The registered address is 199 Lawrence Street, London, NW7 4JH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust'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 from 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

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 trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the historical cost convention, and to include certain financial instruments at fair value. 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 trust 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 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.

1.4 Incoming resources

Income is recognised when the trust 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 trust 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 trust 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 Resources expended

Expenditure is included on an accruals basis.

Cost of generating funds comprise those costs directly attributable to the cost of functions held by the charity.

Appeals expenditure is charged in the year when the offer is conveyed to the recipient or expenditure is incurred.

Support costs comprise costs incurred in the administration of the charity and are all allocated to the one charitable activity of the charity.

Governance costs comprise costs incurred in connection with compliance with constitutional and statutory requirements.

1.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Critical accounting estimates and judgements

In the application of the trust'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. There were no critical accounting estimates or judgements made in preparing these financial statements.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	109,589	16,990

4 Investment income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from listed investments	784	890
Interest receivable	3,372	555
	4,156	1,445

5 Charitable activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Appeals	53,105	36,838
Support costs (see note 6)	3,176	2,468
Governance costs (see note 6)	1,271	1,563
	57,552	40,869

6 Support costs

	Support costs	**Governance costs**	**2023**	Support costs	Governance costs	2022
	£	**£**	**£**	£	£	£
Administration cost	3,176	-	3,176	2,468	-	2,468
Accountancy fees	-	1,271	1,271	-	1,563	1,563
	3,176	1,271	4,447	2,468	1,563	4,031
Analysed between						
Charitable activities	3,176	1,271	4,447	2,468	1,563	4,031

Governance costs includes payments to the Independent Examiner of £1,271 (2022: £nil) for the Independent examination and £Nil (2022: £1,563) for accountancy fees.

7 Trustees

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

8 Employees

There were no employees during the current or prior year.

9 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Revaluation of investments	(101)	(2,400)
Gain/(loss) on sale of investments	3,527	445
	3,426	(1,955)

10 Fixed asset investments

	Listed investments	**Unlisted investments**	**Total**
	£	**£**	**£**
Cost or valuation			
At 1 January 2023	24,296	50,000	74,296
Valuation changes	(101)	-	(101)
Profit on Sale	3,527	-	3,527
Disposals	(27,722)	-	(27,722)
At 31 December 2023	-	50,000	50,000
Carrying amount			
At 31 December 2023	-	50,000	50,000
At 31 December 2022	24,296	50,000	74,296

11 Financial instruments

	2023	**2022**
	£	**£**
Carrying amount of financial assets		
Equity instruments measured at fair value	-	24,296
Income bond measured at cost less impairment	50,000	50,000
Carrying amount of financial liabilities		
Measured at amortised cost	2,392	2,278

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,156	-
Accruals	1,236	2,278
	2,392	2,278

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Remuneration of key management personnel

The key management personnel are the Trustees, none of whom were paid for their services.

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Parties involved with this document

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Wed, 18th Sep 2024 10:06:14 BST	Shafayat Khan - Signer (c31835ed6bd5c75301dad4fadab018a7)
Wed, 18th Sep 2024 11:25:19 BST	Roger Adelman - Signer (90b2aab263543a52a6931317f6091630)
Wed, 18th Sep 2024 11:50:36 BST	Russell Nathan - Signer (ef016583bab6f76ed35e1e1c58f28f5e)

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Wed, 18th Sep 2024 10:06:14 BST	Sent the envelope to Roger Adelman (RogerAdelman@lifeline4kids.org) for signing (86.128.13.112)

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