

HELPING HANDS HALIFAX

England & Wales · Charity number 225829

Details

Other names	CALDERDALE SPASTICS SOCIETY, HALIFAX AND DISTRICT SPASTICS SOCIETY, SCOPE IN CALDERDALE
Status	Registered
Legal form	Other
Registered	1964-02-21
Register	View on the Charity Commission register

Contact

Address 57 Pellon Lane
Halifax
HX1 5SP

Phone 01422366667

Email helpinghandshalifax@hotmail.co.uk

Activities

Objects: A) TO PROVIDE, CAUSE TO BE PROVIDED OR ASSIST IN PROVIDING FACILITIES FOR THE TREATMENT, EDUCATION, TRAINING AND WELFARE OR SUFFERERS FROM CREBRAL PALSY AND ITS ALLIED CONDITIONS. B) TO MAKE GRANTS IN RELIEF OF POVERTY TO SUFFERS FROM CEREBRAL PALSY, THEIR PARENTS, AND THOSE CARING FOR THEM.

Activities: Provides activities and facilities for persons with disabilities

Classification

- **How:** Provides Services
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Recreation
- **Who:** People With Disabilities

Geography

- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2024-04-05	£91,168	£111,694	-	-
2023-04-05	£80,132	£97,497	-	-
2022-04-05	£77,648	£60,868	-	-
2021-04-05	£60,626	£62,755	-	-
2020-04-05	£84,058	£76,908	-	-

Trustees

Name	Role	Appointed
John Paul Knox		2023-04-04
Malcolm Pickles		2023-04-04
Sally Shacklock		2023-02-16

HELPING HANDS HALIFAX

England & Wales - Charity number 225829

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 5 April 2024
for
Helping Hands Halifax

Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Helping Hands Halifax

Contents of the Financial Statements
for the Year Ended 5 April 2024

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Helping Hands Halifax

Report of the Trustees for the Year Ended 5 April 2024

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is established to :

(a) provide and assist in providing facilities for the welfare, education, training and treatment of sufferers from Cerebral Palsy and its allied conditions, and

(b) to make grants in relief of poverty to sufferers from Cerebral Palsy, their parents and those caring for them.

The strategy employed to achieve the charity's objectives is to provide an effective service to centre attendees, to promote learning, social interaction and confidence building in a safe, friendly, stimulating and challenging environment. In providing this service, the trustees have regard to public benefit guidance issued by the Charity Commission.

The charity is heavily reliant on the activities of numerous unpaid volunteers who work in the shop which sells donated clothing and goods.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The attendees enjoyed various projects and activities at the centre. Some external visits and exercise classes have resumed since the pandemic but the number of attendees has reduced.

The shop made a net profit of £20,171 during the year (2023 £17,380)

No funds were raised through fundraising activities in either this year or the previous year.

At end of 2023 the trustees took the difficult decision to close the centre as reduced attendance numbers meant that it was considered no longer financially viable to provide the level of service and activities required by the service users. The centre closed at the end of March 2024.

The trustees also agreed to transfer all of the assets of the charity (including the buildings and the contents of the charity shop) to another local charity who carries out similar services. Some of the centre users now attend their centre and two members of staff have also gone to work there.

The charity shop has continued to operate as usual to ensure that this can be passed to the other charity as an operating concern. However, the trustees are keeping this under review.

The transfer of assets is being dealt with by solicitors and it is hoped that it will be finalised in the coming months.

Helping Hands Halifax

Report of the Trustees for the Year Ended 5 April 2024

FINANCIAL REVIEW

Financial position

The principal sources of funding for the charity have been from the charity shop in Halifax and the attendance fees and the income received is in line with objectives set.

During the year expenditure has exceeded income by £20,526 (2023 net loss £17,365).

The total funds of the charity have decreased from £71,311 to £50,785. Free reserves at 5 April 2024, after accounting for reserves represented by fixed assets were £33,751 (2023 - £54,277). There are no restricted funds.

The trustees have established a level of reserves (that is those funds that are freely available) that the charity should have. The reserves are required to operate and meet the charity's objectives and enable the charity to meet its costs until the transfer of the charity's assets.

The accounts include an accrual of £10450 in wages in respect of redundancy cost for the centre manager who left in April 2024 following the closure of the centre.

Any surplus funds are held on deposit with UK banks as short term investments as it is likely that these funds will be required in the near future.

FUTURE PLANS

Following the decision to close the centre and its subsequent closure on 31 March 2024, the trustees also agreed to transfer all of the assets of the charity to another local charity who carries out similar services. Some of the centre users now attend their centre and two members of staff have also gone to work there. The trustees are continuing to work with the solicitors to facilitate the transfer of assets as soon as possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its constitution dated November 1963 as amended on 30 September 1998 and is an unincorporated association.

The charity is managed and overseen by the trustees, who are appointed by the members. Membership is available to all people with Cerebral Palsy and other disabled people, parents, or those having care of and those interested in the welfare of disabled people.

The committee is to be made up of a minimum of three members and a maximum of ten members. The committee are to be appointed at Annual General Meetings by existing members.

Trustees are supplied with information detailing their role as a trustee and their responsibilities.

The trustees and committee members make decisions regarding strategic matters. Decisions regarding the day to day running of the charity are made by the centre manager Ms K Collier. Remuneration of the charity's staff is set by reference to market rates.

The trustees act as custodian trustees of the property at 57 Pellon Lane and the charity shop at 9 Northgate.

The trustees have conducted a review of the major risks to which the management is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery of all aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity. External risks relate mainly to general economic conditions which affect the level of spending in the charity shop and on attendance fees and donations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225829

Helping Hands Halifax

Report of the Trustees
for the Year Ended 5 April 2024

Principal address

57 Pellon Lane

Halifax

HX1 5SP

Trustees

S Shacklock

M Pickles

J P Knox

Independent Examiner

Tracy A Kelliher ACA

Enigma Accountants Ltd

Office B5, Croft Myl

West Parade

Halifax

West Yorkshire

HX1 2EQ

Approved by order of the board of trustees on 4 February 2025 and signed on its behalf by:

S Shacklock - Trustee

Independent Examiner's Report to the Trustees of
Helping Hands Halifax

Independent examiner's report to the trustees of Helping Hands Halifax

I report to the charity trustees on my examination of the accounts of Helping Hands Halifax (the Trust) for the year ended 5 April 2024.

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.

Tracy A Kelliher ACA

Enigma Accountants Ltd
Office B5, Croft Myl
West Parade
Halifax
West Yorkshire
HX1 2EQ

Date:

Helping Hands Halifax

Statement of Financial Activities
for the Year Ended 5 April 2024

	Notes	5.4.24 Unrestricted fund £	5.4.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,258	1,552
Other trading activities	2	89,370	78,464
Investment income	3	540	116
Total		<u>91,168</u>	<u>80,132</u>
EXPENDITURE ON			
Raising funds		31,150	27,759
Charitable activities			
General		80,544	69,738
Total		<u>111,694</u>	<u>97,497</u>
NET INCOME/(EXPENDITURE)		(20,526)	(17,365)
RECONCILIATION OF FUNDS			
Total funds brought forward		71,311	88,676
TOTAL FUNDS CARRIED FORWARD		<u><u>50,785</u></u>	<u><u>71,311</u></u>

The notes form part of these financial statements

Helping Hands Halifax

Balance Sheet
5 April 2024

	Notes	5.4.24 Unrestricted fund £	5.4.23 Total funds £
FIXED ASSETS			
Tangible assets	7	17,034	17,034
CURRENT ASSETS			
Debtors	8	4,236	4,769
Cash at bank and in hand		42,335	50,823
		<u>46,571</u>	<u>55,592</u>
CREDITORS			
Amounts falling due within one year	9	(12,820)	(1,315)
		<u>33,751</u>	<u>54,277</u>
NET CURRENT ASSETS			
		<u>50,785</u>	<u>71,311</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>50,785</u>	<u>71,311</u>
NET ASSETS			
		<u>50,785</u>	<u>71,311</u>
FUNDS	10		
Unrestricted funds		50,785	71,311
		<u>50,785</u>	<u>71,311</u>
TOTAL FUNDS		<u>50,785</u>	<u>71,311</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 February 2025 and were signed on its behalf by:

S Shacklock - Trustee

Notes to the Financial Statements
for the Year Ended 5 April 2024

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.

Fixtures and fittings - 25% on reducing balance

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Helping Hands Halifax

Notes to the Financial Statements - continued
for the Year Ended 5 April 2024

2.	OTHER TRADING ACTIVITIES	5.4.24	5.4.23
		£	£
	Shop income	51,321	45,139
	Attendance fees	38,049	33,325
		<u>89,370</u>	<u>78,464</u>

3.	INVESTMENT INCOME	5.4.24	5.4.23
		£	£
	Deposit account interest	540	116
		<u>540</u>	<u>116</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

5.	STAFF COSTS	5.4.24	5.4.23
		£	£
	Wages and salaries	84,512	72,926
	Other pension costs	1,596	1,220
		<u>86,108</u>	<u>74,146</u>

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

	5.4.24	5.4.23
Centre employees	3	3
Shop employees	2	2
	<u>5</u>	<u>5</u>

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

Helping Hands Halifax

Notes to the Financial Statements - continued
for the Year Ended 5 April 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,552
Other trading activities	78,464
Investment income	116
Total	<u>80,132</u>
EXPENDITURE ON	
Raising funds	27,759
Charitable activities	
General	69,738
Total	<u>97,497</u>
NET INCOME/(EXPENDITURE)	(17,365)
RECONCILIATION OF FUNDS	
Total funds brought forward	88,676
TOTAL FUNDS CARRIED FORWARD	<u><u>71,311</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 6 April 2023 and 5 April 2024	17,034	2,177	19,211
DEPRECIATION			
At 6 April 2023 and 5 April 2024	-	2,177	2,177
NET BOOK VALUE			
At 5 April 2024	<u>17,034</u>	<u>-</u>	<u>17,034</u>
At 5 April 2023	<u>17,034</u>	<u>-</u>	<u>17,034</u>

The trustees have adopted an accounting policy of not depreciating the freehold properties. The properties are included in the accounts at historical cost and the residual value at the end of the remaining useful life (currently estimated to be 25 years) is expected to be considerably higher than original cost. This accounting policy will be reviewed regularly by the trustees.

Helping Hands Halifax

Notes to the Financial Statements - continued
for the Year Ended 5 April 2024

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		5.4.24	5.4.23
		£	£
	Trade debtors	2,614	3,109
	Prepayments	1,622	1,660
		<u>4,236</u>	<u>4,769</u>

9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		5.4.24	5.4.23
		£	£
	Trade creditors	-	1
	Taxation and social security	1,106	585
	Other creditors	11,714	729
		<u>12,820</u>	<u>1,315</u>

10.	MOVEMENT IN FUNDS			
		At 6.4.23	Net movement	At
		£	in funds	5.4.24
			£	£
	Unrestricted funds			
	General fund	71,311	(20,526)	50,785
		<u>71,311</u>	<u>(20,526)</u>	<u>50,785</u>
	TOTAL FUNDS	<u>71,311</u>	<u>(20,526)</u>	<u>50,785</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	91,168	(111,694)	(20,526)
	<u>91,168</u>	<u>(111,694)</u>	<u>(20,526)</u>
TOTAL FUNDS	<u>91,168</u>	<u>(111,694)</u>	<u>(20,526)</u>

Comparatives for movement in funds

	At 6.4.22	Net movement	At
	£	in funds	5.4.23
		£	£
Unrestricted funds			
General fund	88,676	(17,365)	71,311
	<u>88,676</u>	<u>(17,365)</u>	<u>71,311</u>
TOTAL FUNDS	<u>88,676</u>	<u>(17,365)</u>	<u>71,311</u>

Helping Hands Halifax

Notes to the Financial Statements - continued
for the Year Ended 5 April 2024

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,132	(97,497)	(17,365)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>80,132</u>	<u>(97,497)</u>	<u>(17,365)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2024.

Helping Hands Halifax

Detailed Statement of Financial Activities
for the Year Ended 5 April 2024

	5.4.24 £	5.4.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,258	1,552
Other trading activities		
Shop income	51,321	45,139
Attendance fees	38,049	33,325
	<hr/>	<hr/>
	89,370	78,464
Investment income		
Deposit account interest	540	116
	<hr/>	<hr/>
Total incoming resources	91,168	80,132
EXPENDITURE		
Other trading activities		
Wages	28,209	25,360
Pensions	492	442
Other operating leases	1,518	1,125
Water and insurance	596	536
Light and heat	335	296
	<hr/>	<hr/>
	31,150	27,759
Charitable activities		
Wages	56,303	47,566
Pensions	1,104	778
Water and insurance	3,213	3,061
Repairs and renewals	2,243	12,852
Light and heat	2,130	1,578
Telephone	1,428	1,119
Legal and professional	1,716	1,017
Other office costs	1,957	1,634
Redundancy costs	10,450	-
Fixtures and fittings	-	133
	<hr/>	<hr/>
	80,544	69,738
Total resources expended	<hr/>	<hr/>
	111,694	97,497
Net expenditure	<hr/>	<hr/>
	<u>(20,526)</u>	<u>(17,365)</u>

This page does not form part of the statutory financial statements

HELPING HANDS HALIFAX

England & Wales - Charity number 225829

Accounts

CHARITY REGISTRATION NUMBER: 225829

HELPING HANDS HALIFAX
UNAUDITED FINANCIAL STATEMENTS
5 APRIL 2023

HELPING HANDS HALIFAX

FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2023

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HELPING HANDS HALIFAX

TRUSTEES' ANNUAL REPORT

YEAR ENDED 5 APRIL 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2023.

Reference and administrative details

Registered charity name	Helping Hands Halifax	
Charity registration number	225829	
Principal office	57 Pellon Lane Halifax HX1 5SP	
The Trustees	J P Knox M Pickles S Shacklock B Melia	Appointed 4 April 2023 Appointed 4 April 2023 Appointed 16 February 2023 Resigned 4 April 2023
The Committee	Dr A Buck (Chair) B Melia L Buck M Pickles (Vice-chair) J P Knox S Shacklock	Resigned 16 December 2023 Resigned 16 February 2023 Resigned 16 February 2023 Appointed 16 February 2023
INDEPENDENT EXAMINER	T A Kelliher ACA Enigma Accountants Ltd Croft Myl West Parade Halifax HX1 2EQ	

HELPING HANDS HALIFAX

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 5 APRIL 2023

Structure, governance and management

The charity is governed by its constitution dated November 1963 as amended on 30 September 1998 and is an unincorporated association.

The charity is managed and overseen by the trustees appointed by the members. Membership is available to all people with Cerebral Palsy and other disabled people, parents, or those having care of and those interested in the welfare of disabled people.

The committee is to be made up of a minimum of three members, the Executive Committee made up of the Chairman, Honorary Treasurer and the Honorary Secretary, and a maximum of ten members. The Committee are to be appointed at Annual General Meetings by existing members.

Trustees are supplied with information detailing their role as a trustee and their responsibilities.

The trustees and committee members make decisions regarding strategic matters. Decisions regarding the day-to-day running of the charity are made by the centre manager Ms K Collier. Remuneration of the charity's staff is set by reference to market rates.

The trustees act as custodian trustees of the property at 57 Pellon Lane and the shop in Halifax town centre (9 Northgate).

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all aspects of the charity. These procedure are periodically reviewed to ensure that they still meet the needs of the charity. External risks relate mainly to general economic conditions which affect the level of spending in the charity shop and on attendance fees and donations.

Objectives and activities

The charity is established :-

- (a) to provide and assist in providing facilities for the welfare, education, training and treatment of sufferers from Cerebral Palsy and its allied conditions, and
- (b) to make grants in relief of poverty to sufferers from Cerebral Palsy, their parents and those caring for them

The strategy employed to achieve the charity's objectives is to is to provide an effective service to centre attendees, to promote learning, social interaction and confidence building in a safe, friendly, stimulating and challenging environment. In providing this service, the trustees have regard to public benefit guidance issued by the Charity Commission.

The charity is heavily reliant on the activities of numerous unpaid volunteers who work in the shop, which sells donated clothing and goods.

HELPING HANDS HALIFAX

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 5 APRIL 2023

Achievements and performance

The attendees enjoyed various projects and activities at the centre. Some external visits and exercise classes which had been curtailed due to COVID-19 were resumed but to a lesser extent than prior to the pandemic.

The shop made a net profit of £17,380 during the year (2022 - 23,481).

Throughout the current and previous years no funds were raised through fundraising activities.

Financial review

During the year expenditure has exceeded income by £17,365 (2022 net surplus - £16,780). Two additional members of staff were taken on as attendance and activities resumed following the Covid-19 pandemic. Establishment costs increased due to major repairs to the centre's heating system.

The total funds of the charity have decreased from £88,677 to £71,312. Free reserves at 5 April 2023, after accounting for reserves represented by fixed assets were £54,278 (2022 - £71,510). There are no restricted funds.

The trustees have established a level of reserves (that is those funds that are freely available) that the charity should have. The reserves are required to operate and meet the charity's objectives and enable the charity to continue as a going concern.

The principal sources of funding for the charity is from the charity shop in Halifax and the attendance fees and the income received was in line with objectives set.

Any surplus funds are put on deposit with UK banks as short-term investment as it is likely that these funds will be required in the near future.

Plans for future periods

Since the year end, the Trustees have taken the difficult decision to close the centre as reduced attendance numbers have meant that it will no longer financially viable to provide the level of service and activities that they feel the service users deserve. The centre, along with the shop, will continue to operate until March 2024.

The trustees' annual report was approved on 27 January 2024 and signed on behalf of the board of trustees by:



S Shacklock
Trustee

HELPING HANDS HALIFAX

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HELPING HANDS HALIFAX

YEAR ENDED 5 APRIL 2023

I report to the trustees on my examination of the financial statements of Helping Hands Halifax ('the charity') for the year ended 5 April 2023.

Responsibilities and basis of report

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

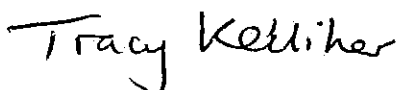
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 charity as required by section 130 of the 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 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.



T A Kelliher ACA
Independent Examiner

Enigma Accountants Ltd
Croft Myl
West Parade
Halifax
HX1 2EQ

29 January 2024

HELPING HANDS HALIFAX

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 5 APRIL 2023

		2023		2022
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	4	1,552	1,552	7,201
Other trading activities	5	78,464	78,464	70,441
Investment income	6	116	116	6
Total income		<u>80,132</u>	<u>80,132</u>	<u>77,648</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	7	27,759	27,759	22,539
Expenditure on charitable activities	8,9	69,738	69,738	38,329
Total expenditure		<u>97,497</u>	<u>97,497</u>	<u>60,868</u>
Net (expenditure)/income and net movement in funds		<u>(17,365)</u>	<u>(17,365)</u>	<u>16,780</u>
Reconciliation of funds				
Total funds brought forward		<u>88,677</u>	<u>88,677</u>	<u>71,897</u>
Total funds carried forward		<u>71,312</u>	<u>71,312</u>	<u>88,677</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 7 to 13 form part of these financial statements.

HELPING HANDS HALIFAX

STATEMENT OF FINANCIAL POSITION

5 APRIL 2023

		2023		2022	
	Note	£	£	£	£
FIXED ASSETS					
Tangible fixed assets	14		17,034		17,167
CURRENT ASSETS					
Debtors	15	4,769		4,029	
Cash at bank and in hand		50,823		68,793	
		<u>55,592</u>		<u>72,822</u>	
CREDITORS: amounts falling due within one year	16	<u>1,314</u>		<u>1,312</u>	
NET CURRENT ASSETS			<u>54,278</u>		<u>71,510</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>71,312</u>		<u>88,677</u>
NET ASSETS			<u>71,312</u>		<u>88,677</u>
FUNDS OF THE CHARITY					
Unrestricted funds			<u>71,312</u>		<u>88,677</u>
Total charity funds	18		<u>71,312</u>		<u>88,677</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 January 2024, and are signed on behalf of the board by:



S Shacklock
Trustee

The notes on pages 7 to 13 form part of these financial statements.

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2023

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 57 Pellon Lane, Halifax, HX1 5SP.

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 Charities Act 2011.

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 requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are not considered to be any key judgments or estimates.

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.

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2023

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.

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2023

3. ACCOUNTING POLICIES *(continued)*

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.

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

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.

Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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.

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2023

4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
DONATIONS				
Donations	1,552	1,552	437	437
GRANTS				
Grants receivable	—	—	6,764	6,764
	<u>1,552</u>	<u>1,552</u>	<u>7,201</u>	<u>7,201</u>

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Shop income	45,139	45,139	46,020	46,020
Attendance fees	33,325	33,325	24,421	24,421
	<u>78,464</u>	<u>78,464</u>	<u>70,441</u>	<u>70,441</u>

6. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	116	116	6	6

7. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities - Shop costs	27,759	27,759	22,539	22,539

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable activities	69,167	69,167	37,765	37,765
Support costs	571	571	564	564
	<u>69,738</u>	<u>69,738</u>	<u>38,329</u>	<u>38,329</u>

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2023

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken		Total funds	Total fund
	directly	Support costs	2023	2022
	£	£	£	£
Charitable activities	69,167	–	69,167	37,765
Governance costs	–	571	571	564
	<u>69,167</u>	<u>571</u>	<u>69,738</u>	<u>38,329</u>

10. NET (EXPENDITURE)/INCOME

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>133</u>	<u>44</u>

11. INDEPENDENT EXAMINATION FEES

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>571</u>	<u>540</u>

12. STAFF COSTS

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

	2023	2022
	£	£
Wages and salaries	72,926	44,124
Employer contributions to pension plans	1,220	803
	<u>74,146</u>	<u>44,927</u>

The average head count of employees during the year was 5 (2022: 3).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

The key management of the charity comprises the trustees and the centre manager. No remuneration or other benefits were paid to the trustees in this period or for the year ended 5 April 2023. The total employee benefits of the key management personnel of the charity were £21,408 (2022: £21,408).

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2023

13. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 6 April 2022 and 5 April 2023	<u>17,034</u>	<u>2,177</u>	<u>19,211</u>
Depreciation			
At 6 April 2022	–	2,044	2,044
Charge for the year	–	133	133
At 5 April 2023	<u>–</u>	<u>2,177</u>	<u>2,177</u>
Carrying amount			
At 5 April 2023	<u>17,034</u>	<u>–</u>	<u>17,034</u>
At 5 April 2022	<u>17,034</u>	<u>133</u>	<u>17,167</u>

The trustees have adopted an accounting policy of not depreciating the freehold properties. The properties are included in the accounts at historical cost and the residual value at the end of the remaining useful life (currently estimated to be 26 years) is expected to be considerably higher than original cost. This accounting policy will be reviewed regularly by the Trustees.

15. DEBTORS

	2023 £	2022 £
Trade debtors	3,109	2,457
Prepayments and accrued income	<u>1,660</u>	<u>1,572</u>
	<u>4,769</u>	<u>4,029</u>

16. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	729	805
Social security and other taxes	585	507
	<u>1,314</u>	<u>1,312</u>

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2023

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 £1,220 (2022: £803).

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 6 April 2022	Income	Expenditure	At 5 April 2023
	£	£	£	£
General funds	<u>88,677</u>	<u>80,132</u>	<u>(97,497)</u>	<u>71,312</u>

	At 6 April 2021	Income	Expenditure	At 5 April 2022
	£	£	£	£
General funds	<u>71,897</u>	<u>77,648</u>	<u>(60,868)</u>	<u>88,677</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2023
	£	£
Tangible fixed assets	17,034	17,034
Current assets	55,592	55,592
Creditors less than 1 year	<u>(1,314)</u>	<u>(1,314)</u>
Net assets	<u>71,312</u>	<u>71,312</u>

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	17,167	17,167
Current assets	72,822	72,822
Creditors less than 1 year	<u>(1,312)</u>	<u>(1,312)</u>
Net assets	<u>88,677</u>	<u>88,677</u>

20. RELATED PARTIES

There were no related party transactions for the current or prior year.

HELPING HANDS HALIFAX
MANAGEMENT INFORMATION
YEAR ENDED 5 APRIL 2023

The following pages do not form part of the financial statements.

HELPING HANDS HALIFAX

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 5 APRIL 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	1,552	437
Grants receivable	—	6,764
	<u>1,552</u>	<u>7,201</u>
Other trading activities		
Shop income	45,139	46,020
Attendance fees	33,325	24,421
	<u>78,464</u>	<u>70,441</u>
Investment income		
Bank interest receivable	116	6
	<u>116</u>	<u>6</u>
Total income	<u>80,132</u>	<u>77,648</u>

HELPING HANDS HALIFAX

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 5 APRIL 2023

	2023	2022
	£	£
Expenditure		
Costs of other trading activities		
Wages and salaries	25,360	18,747
Pension costs	442	361
Rent	1,125	1,857
Rates and water	536	761
Light and heat	296	813
	<u>27,759</u>	<u>22,539</u>
Expenditure on charitable activities		
Wages and salaries	47,566	25,377
Pension costs	778	442
Rates and water	3,061	2,736
Light and heat	1,578	4,504
Other establishment	12,852	1,795
Legal and professional fees	1,017	989
Telephone	1,119	1,057
Other office costs	1,634	1,385
Depreciation	133	44
	<u>69,738</u>	<u>38,329</u>
Total expenditure	<u>97,497</u>	<u>60,868</u>
Net (expenditure)/income	<u>(17,365)</u>	<u>16,780</u>

HELPING HANDS HALIFAX

England & Wales - Charity number 225829

Accounts

CHARITY REGISTRATION NUMBER: 225829

HELPING HANDS HALIFAX
UNAUDITED FINANCIAL STATEMENTS
5 APRIL 2022

HELPING HANDS HALIFAX

FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2022

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Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	16
Notes to the detailed statement of financial activities	17

HELPING HANDS HALIFAX

TRUSTEES' ANNUAL REPORT

YEAR ENDED 5 APRIL 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 5 April 2022.

Reference and administrative details

Registered charity name Helping Hands Halifax

Charity registration number 225829

Principal office 57 Pellon Lane
Halifax
HX1 5SP

The Trustees B Melia
P Grant

The Committee Dr A Buck (Chair)
B Melia
L Buck
M Pickles (Vice-chair)
D Grant
P Grant
S Shacklock

Resigned 2 February 2022
Resigned 2 February 2022
Appointed 2 February 2022

Secretary B Melia

Treasurer S Shacklock

INDEPENDENT EXAMINER T A Kelliher ACA
Enigma Accountants Ltd
Croft Myl
West Parade
Halifax
HX1 2EQ

HELPING HANDS HALIFAX

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 5 APRIL 2022

Structure, governance and management

The charity is governed by its constitution dated November 1963 as amended on 30 September 1998 and is an unincorporated association.

The charity is managed and overseen by the trustees appointed by the members. Membership is available to all people with Cerebral Palsy and other disabled people, parents, or those having care of and those interested in the welfare of disabled people.

The committee is to be made up of a minimum of three members, the Executive Committee made up of the Chairman, Honorary Treasurer and the Honorary Secretary, and a maximum of ten members. The Committee are to be appointed at Annual General Meetings by existing members.

Trustees are supplied with information detailing their role as a trustee and their responsibilities.

The trustees and committee members make decisions regarding strategic matters. Decisions regarding the day-to-day running of the charity are made by the centre manager Ms K Collier. Remuneration of the charity's staff is set by reference to market rates.

The trustees act as custodian trustees of the property at 57 Pellon Lane and the shop in Halifax town centre (9 Northgate).

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all aspects of the charity. These procedure are periodically reviewed to ensure that they still meet the needs of the charity. External risks relate mainly to general economic conditions which affect the level of spending in the charity shop and on attendance fees and donations.

Objectives and activities

The charity is established :-

- (a) to provide and assist in providing facilities for the welfare, education, training and treatment of sufferers from Cerebral Palsy and its allied conditions, and
- (b) to make grants in relief of poverty to sufferers from Cerebral Palsy, their parents and those caring for them

The strategy employed to achieve the charity's objectives is to is to provide an effective service to centre attendees, to promote learning, social interaction and confidence building in a safe, friendly, stimulating and challenging environment. In providing this service, the trustees have regard to public benefit guidance issued by the Charity Commission.

The charity is heavily reliant on the activities of numerous unpaid volunteers who work in the shop, which sells donated clothing and goods.

HELPING HANDS HALIFAX

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 5 APRIL 2022

Achievements and performance

The attendees enjoyed various projects and activities at the centre but external visits and exercise classes continued to be somewhat curtailed due to COVID-19.

The shop made a net profit of £23,481 during the year (2021 - £1,834 loss). The shop was able to be open throughout the year after being closed for approximately 5 months in the previous year due to COVID-19.

Throughout the current and previous years no funds were raised through fundraising activities.

Financial review

During the year income has exceeded expenditure by £16,780 (2021 - £2,129 net expenditure). Shop income has recovered after being down last year due to the COVID 19 pandemic. Centre fees have remained at a reduced level as vulnerable service users have been slow to return to the centre. Expenses have decreased from £62,755 to £60,868, mainly due to a reduction in wages costs as the centre continued to operate on reduced staff. Income from attendance fees has decreased from £25,174 to £24,421.

The total funds of the charity have increased from £71,897 to £88,677. Free reserves at 5 April 2022, after accounting for reserves represented by fixed assets were £71,510 (2021 - £54,686). There are no restricted funds.

The trustees have established a level of reserves (that is those funds that are freely available) that the charity should have. The reserves are required to operate and meet the charity's objectives and enable the charity to continue as a going concern.

The principal sources of funding for the charity is from the charity shop in Halifax and the attendance fees and the income received was in line with objectives set.

Any surplus funds are put on deposit with UK banks as short-term investment as it is likely that these funds will be required in the near future.

Plans for future periods

The charity plans to continue providing emotional support and providing an effective service to centre attendees and to achieve, as far as possible, financial stability.

The trustees' annual report was approved on 31 January 2023 and signed on behalf of the board of trustees by:

B Melia
Trustee

HELPING HANDS HALIFAX

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HELPING HANDS HALIFAX

YEAR ENDED 5 APRIL 2022

I report to the trustees on my examination of the financial statements of Helping Hands Halifax ('the charity') for the year ended 5 April 2022.

Responsibilities and basis of report

As the trustees of the charity 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

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 charity as required by section 130 of the 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 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.

T A Kelliher ACA
Independent Examiner

Enigma Accountants Ltd
Croft Myl
West Parade
Halifax
HX1 2EQ

31 January 2023

HELPING HANDS HALIFAX
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 5 APRIL 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
Income and endowments				
Donations and legacies	4	7,201	7,201	16,070
Other trading activities	5	70,441	70,441	44,537
Investment income	6	6	6	19
Total income		<u>77,648</u>	<u>77,648</u>	<u>60,626</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	7	22,539	22,539	21,197
Expenditure on charitable activities	8,9	38,329	38,329	41,558
Total expenditure		<u>60,868</u>	<u>60,868</u>	<u>62,755</u>
Net income/(expenditure) and net movement in funds		<u>16,780</u>	<u>16,780</u>	<u>(2,129)</u>
Reconciliation of funds				
Total funds brought forward		71,897	71,897	74,026
Total funds carried forward		<u>88,677</u>	<u>88,677</u>	<u>71,897</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 7 to 14 form part of these financial statements.

HELPING HANDS HALIFAX

STATEMENT OF FINANCIAL POSITION

5 APRIL 2022

	Note	2022	2021
		£	£
FIXED ASSETS			
Tangible fixed assets	14	17,167	17,211
CURRENT ASSETS			
Debtors	15	4,029	5,895
Cash at bank and in hand		68,793	51,545
		<u>72,822</u>	<u>57,440</u>
CREDITORS: amounts falling due within one year	16	<u>1,312</u>	<u>2,754</u>
NET CURRENT ASSETS		<u>71,510</u>	<u>54,686</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>88,677</u>	<u>71,897</u>
NET ASSETS		<u>88,677</u>	<u>71,897</u>
FUNDS OF THE CHARITY			
Unrestricted funds		<u>88,677</u>	<u>71,897</u>
Total charity funds	18	<u>88,677</u>	<u>71,897</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 January 2023, and are signed on behalf of the board by:

B Melia
Trustee

The notes on pages 7 to 14 form part of these financial statements.

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2022

1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 57 Pellon Lane, Halifax, HX1 5SP.

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 Charities Act 2011.

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 requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are not considered to be any key judgments or estimates.

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.

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2022

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.

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2022

3. ACCOUNTING POLICIES *(continued)*

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

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.

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

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.

Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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.

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2022

3. ACCOUNTING POLICIES *(continued)*

Defined contribution plans *(continued)*

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. DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
DONATIONS				
Donations	437	437	736	736
GRANTS				
Grants receivable	6,764	6,764	15,334	15,334
	<u>7,201</u>	<u>7,201</u>	<u>16,070</u>	<u>16,070</u>

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Shop income	46,020	46,020	19,363	19,363
Attendance fees	24,421	24,421	25,174	25,174
	<u>70,441</u>	<u>70,441</u>	<u>44,537</u>	<u>44,537</u>

6. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	6	6	19	19

7. COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of other trading activities - Shop costs	22,539	22,539	21,197	21,197

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2022

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activities	37,765	37,765	40,538	40,538
Support costs	564	564	1,020	1,020
	<u>38,329</u>	<u>38,329</u>	<u>41,558</u>	<u>41,558</u>

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	37,765	–	37,765	40,538
Governance costs	–	564	564	1,020
	<u>37,765</u>	<u>564</u>	<u>38,329</u>	<u>41,558</u>

10. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>44</u>	<u>60</u>

11. INDEPENDENT EXAMINATION FEES

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	560
Other financial services	–	460
	<u>540</u>	<u>1,020</u>

12. STAFF COSTS

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

	2022 £	2021 £
Wages and salaries	44,124	49,839
Employer contributions to pension plans	803	775
	<u>44,927</u>	<u>50,614</u>

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2022

12. STAFF COSTS *(continued)*

The average head count of employees during the year was 3 (2021: 4).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

The key management of the charity comprises the trustees and the centre manager. No remuneration or other benefits were paid to the trustees in this period or for the year ended 5 April 2021. The total employee benefits of the key management personnel of the charity were £21,408 (2021: £21,408).

13. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred.

14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 6 April 2021 and 5 April 2022	<u>17,034</u>	<u>2,177</u>	<u>19,211</u>
Depreciation			
At 6 April 2021	–	2,000	2,000
Charge for the year	–	44	44
At 5 April 2022	<u>–</u>	<u>2,044</u>	<u>2,044</u>
Carrying amount			
At 5 April 2022	<u>17,034</u>	<u>133</u>	<u>17,167</u>
At 5 April 2021	<u>17,034</u>	<u>177</u>	<u>17,211</u>

The trustees have adopted an accounting policy of not depreciating the freehold properties. The properties are included in the accounts at historical cost and the residual value at the end of the remaining useful life (currently estimated to be 26 years) is expected to be considerably higher than original cost. This accounting policy will be reviewed regularly by the Trustees.

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2022

15. DEBTORS

	2022	2021
	£	£
Trade debtors	2,457	2,048
Prepayments and accrued income	1,572	3,847
	<u>4,029</u>	<u>5,895</u>

16. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	805	2,288
Social security and other taxes	507	466
	<u>1,312</u>	<u>2,754</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 £803 (2021: £775).

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 6 April 2021	Income	Expenditure	At 5 April 2022
	£	£	£	£
General funds	<u>71,897</u>	<u>77,648</u>	<u>(60,868)</u>	<u>88,677</u>

	At 6 April 2020	Income	Expenditure	At 5 April 2021
	£	£	£	£
General funds	<u>74,026</u>	<u>60,626</u>	<u>(62,755)</u>	<u>71,897</u>

HELPING HANDS HALIFAX

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 5 APRIL 2022

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	17,167	17,167
Current assets	72,822	72,822
Creditors less than 1 year	<u>(1,312)</u>	<u>(1,312)</u>
Net assets	<u>88,677</u>	<u>88,677</u>

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	17,211	17,211
Current assets	57,440	57,440
Creditors less than 1 year	<u>(2,754)</u>	<u>(2,754)</u>
Net assets	<u>71,897</u>	<u>71,897</u>

20. RELATED PARTIES

There were no related party transactions for the current or prior year.

HELPING HANDS HALIFAX

MANAGEMENT INFORMATION

YEAR ENDED 5 APRIL 2022

The following pages do not form part of the financial statements.

HELPING HANDS HALIFAX

DETAILED STATEMENT OF FINANCIAL ACTIVITIES *(continued)*

YEAR ENDED 5 APRIL 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	437	736
Grants receivable	<u>6,764</u>	<u>15,334</u>
	<u>7,201</u>	<u>16,070</u>
Other trading activities		
Shop income	46,020	19,363
Attendance fees	<u>24,421</u>	<u>25,174</u>
	<u>70,441</u>	<u>44,537</u>
Investment income		
Bank interest receivable	<u>6</u>	<u>19</u>
Total income	<u><u>77,648</u></u>	<u><u>60,626</u></u>

HELPING HANDS HALIFAX

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 5 APRIL 2022

Expenditure

Costs of other trading activities

Wages and salaries	18,747	17,326
Pension costs	361	333
Rent	1,857	1,546
Rates and water	761	1,416
Light and heat	813	576
	<u>22,539</u>	<u>21,197</u>

Expenditure on charitable activities

Wages and salaries	25,377	32,513
Pension costs	442	442
Rates and water	2,736	1,925
Light and heat	4,504	1,479
Other establishment	1,795	1,299
Legal and professional fees	989	1,553
Telephone	1,057	985
Other office costs	1,385	1,303
Depreciation	44	59
	<u>38,329</u>	<u>41,558</u>

Total expenditure

60,868 62,755

Net income/(expenditure)

16,780 (2,129)

HELPING HANDS HALIFAX

England & Wales - Charity number 225829

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2021
for
Helping Hands Halifax

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Contents of the Financial Statements
for the Year Ended 5 April 2021

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Report of the Trustees
for the Year Ended 5 April 2021

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. 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).

OBJECTIVES AND ACTIVITIES

The charity is established :-

- (a) to provide and assist in providing facilities for the welfare, education, training and treatment of sufferers from Cerebral Palsy and its allied conditions, and
- (b) to make grants in relief of poverty to sufferers from Cerebral Palsy, their parents and those caring for them

The strategy employed to achieve the charity's objectives is to provide an effective service to centre attendees, to promote learning, social interaction and confidence building in a safe, friendly, stimulating and challenging environment. In providing this service, the trustees have regard to public benefit guidance issued by the Charity Commission.

The charity is heavily reliant on the activities of numerous unpaid volunteers who work in the shop, which sells donated clothing and goods.

ACHIEVEMENT AND PERFORMANCE

The attendees enjoyed various projects and activities at the centre but external visits and exercise classes were somewhat curtailed due to COVID-19.

The shop made a net loss of £1,834 during the year (2020 - £23,455 surplus) as it was closed for approx 5 months due to COVID-19.

Throughout the year no funds were raised through fundraising activities (2020 - £636).

FINANCIAL REVIEW

During the year expenditure has exceeded income by £2,129 (2020 net surplus - £7,150). Income was down on last year in all areas due to the COVID 19 pandemic. Expenses have decreased from £76,908 to £62,755, mainly due to a reduction in wages costs.

Income from attendance fees has decreased from £35,895 to £25,174. The total funds of the charity have decreased from £74,026 to £71,897. Free reserves at 5 April 2021, after accounting for reserves represented by fixed assets were £54,686 (2020 - £56,755). There are no restricted funds.

The trustees have established a level of reserves (that is those funds that are freely available) that the charity should have. The reserves are required to operate and meet the charity's objectives and enable the charity to continue as a going concern.

The principal sources of funding for the charity is from the charity shop in Halifax and the attendance fees and the income received was in line with objectives set.

Any surplus funds are put on deposit with UK banks as short-term investment as it is likely that these funds will be required in the near future.

FUTURE PLANS

The charity plans to continue providing emotional support and providing an effective service to centre attendees and to achieve, as far as possible, financial stability

Report of the Trustees
for the Year Ended 5 April 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its constitution dated November 1963 as amended on 30 September 1998 and is an unincorporated association.

The charity is managed and overseen by the trustees appointed by the members. Membership is available to all people with Cerebral Palsy and other disabled people, parents, or those having care of and those interested in the welfare of disabled people.

The committee is to be made up of a minimum of three members, the Executive Committee made up of the Chairman, Honorary Treasurer and the Honorary Secretary, and a maximum of ten members. The Committee are to be appointed at Annual General Meetings by existing members.

Trustees are supplied with information detailing their role as a trustee and their responsibilities.

The trustees and committee members make decisions regarding strategic matters. Decisions regarding the day-to-day running of the charity are made by the centre manager Ms K Collier. Remuneration of the charity's staff is set by reference to market rates.

The trustees act as custodian trustees of the property at 57 Pellon Lane and the shop in Halifax town centre (9 Northgate).

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all aspects of the charity. These procedure are periodically reviewed to ensure that they still meet the needs of the charity. External risks relate mainly to general economic conditions which affect the level of spending in the charity shop and on attendance fees and donations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225829

Principal address

57 Pellon Lane
Halifax
HX1 5SP

Trustees

Trustees:	B Melia P Grant
Chairperson:	Dr A Buck

Committee Members:	B Melia M Pickles (vice chair) P Grant D Grant L Buck
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Secretary:	B Melia
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Treasurer:	L Buck
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Independent Examiner

T A Kelliher ACA
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Report of the Trustees
for the Year Ended 5 April 2021

Approved by order of the board of trustees on 12 January 2022 and signed on its behalf by:

B J Melia - Trustee

**Independent Examiner's Report to the Trustees of
Helping Hands Halifax**

Independent examiner's report to the trustees of Helping Hands Halifax

I report to the charity trustees on my examination of the accounts of Helping Hands Halifax (the Trust) for the year ended 5 April 2021.

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.

T A Kelliher ACA
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Date:

Statement of Financial Activities
for the Year Ended 5 April 2021

		5.4.21	5.4.20
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		16,070	1,816
Other trading activities	2	44,537	82,150
Investment income	3	19	92
Total		60,626	84,058
EXPENDITURE ON			
Raising funds		21,197	22,164
Charitable activities			
General		41,558	54,744
Total		62,755	76,908
NET INCOME/(EXPENDITURE)		(2,129)	7,150
RECONCILIATION OF FUNDS			
Total funds brought forward		74,026	66,876
TOTAL FUNDS CARRIED FORWARD		71,897	74,026

The notes form part of these financial statements

Balance Sheet
5 April 2021

		5.4.21	5.4.20
		Unrestricted	Total
		fund	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	7	17,211	17,271
CURRENT ASSETS			
Debtors	8	5,895	6,400
Cash at bank and in hand		51,545	52,704
		57,440	59,104
CREDITORS			
Amounts falling due within one year	9	(2,754)	(2,349)
NET CURRENT ASSETS		54,686	56,755
TOTAL ASSETS LESS CURRENT LIABILITIES		71,897	74,026
NET ASSETS		71,897	74,026
FUNDS	11		
Unrestricted funds		71,897	74,026
TOTAL FUNDS		71,897	74,026

The financial statements were approved by the Board of Trustees and authorised for issue on 12 January 2022 and were signed on its behalf by:

B J Melia - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 5 April 2021**

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The charity meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in £ sterling and are round to the nearest £.

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.

Freehold property	- Not provided
Fixtures and fittings	- 25% on reducing balance

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 where applicable.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2021**

2. OTHER TRADING ACTIVITIES

	5.4.21	5.4.20
	£	£
Fundraising events	-	636
Shop income	19,363	45,619
Attendance fees	25,174	35,895
	<u>44,537</u>	<u>82,150</u>

3. INVESTMENT INCOME

	5.4.21	5.4.20
	£	£
Deposit account interest	<u>19</u>	<u>92</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

5. STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

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

	5.4.21	5.4.20
Admin	<u>4</u>	<u>5</u>

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

The key management of the charity comprises the trustees and the centre manager. No remuneration or other benefits were paid to the trustees in this period or for the year ended 5 April 2020. The total employee benefits of the key management personnel of the charity were £21,408 (2020: £21,740).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,816
Other trading activities	82,150
Investment income	92
Total	<u>84,058</u>
EXPENDITURE ON	
Raising funds	22,164
Charitable activities	
General	54,744
Total	<u>76,908</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME	7,150
RECONCILIATION OF FUNDS	
Total funds brought forward	66,876
TOTAL FUNDS CARRIED FORWARD	<u>74,026</u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 6 April 2020 and 5 April 2021	<u>17,034</u>	<u>2,177</u>	<u>19,211</u>
DEPRECIATION			
At 6 April 2020	-	1,940	1,940
Charge for year	-	60	60
At 5 April 2021	<u>-</u>	<u>2,000</u>	<u>2,000</u>
NET BOOK VALUE			
At 5 April 2021	<u>17,034</u>	<u>177</u>	<u>17,211</u>
At 5 April 2020	<u>17,034</u>	<u>237</u>	<u>17,271</u>

The trustees have adopted an accounting policy of not depreciating the freehold properties. The properties are included in the accounts at historical cost and the residual value at the end of the remaining useful life (currently estimated to be 27 years) is expected to be considerably higher than original cost. This accounting policy will be reviewed regularly by the Trustees.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.21 £	5.4.20 £
Trade debtors	2,048	2,677
Prepayments	3,847	3,723
	<u>5,895</u>	<u>6,400</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2021

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.21	5.4.20
	£	£
Social security and other taxes	466	747
Accrued expenses	2,288	1,602
	<u>2,754</u>	<u>2,349</u>

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	5.4.21	5.4.20
	£	£
Within one year	<u>375</u>	<u>375</u>

11. MOVEMENT IN FUNDS

	At 6.4.20	Net movement in funds	At 5.4.21
	£	£	£
Unrestricted funds			
General fund	74,026	(2,129)	71,897
	<u>74,026</u>	<u>(2,129)</u>	<u>71,897</u>
TOTAL FUNDS	<u>74,026</u>	<u>(2,129)</u>	<u>71,897</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	60,626	(62,755)	(2,129)
	<u>60,626</u>	<u>(62,755)</u>	<u>(2,129)</u>
TOTAL FUNDS	<u>60,626</u>	<u>(62,755)</u>	<u>(2,129)</u>

Comparatives for movement in funds

	At 6.4.19	Net movement in funds	At 5.4.20
	£	£	£
Unrestricted funds			
General fund	66,876	7,150	74,026
	<u>66,876</u>	<u>7,150</u>	<u>74,026</u>
TOTAL FUNDS	<u>66,876</u>	<u>7,150</u>	<u>74,026</u>

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2021**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,058	(76,908)	7,150
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>84,058</u>	<u>(76,908)</u>	<u>7,150</u>

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

	At 6.4.19 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	66,876	5,021	71,897
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>66,876</u>	<u>5,021</u>	<u>71,897</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	144,684	(139,663)	5,021
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>144,684</u>	<u>(139,663)</u>	<u>5,021</u>

12. EMPLOYEE BENEFIT OBLIGATIONS

The charity made pension contributions into the NEST pension scheme for its employees of £774 (2020 £961). Contributions due to the pension provider at the year end amounted to £53 (2020 £53).

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021 or 2020.

Notes to the Financial Statements - continued
for the Year Ended 5 April 2021

14. INDEPENDENT EXAMINERS REMUNERATION

Independent examination fee payable is £560 (2020 £560)
The fees paid for accountancy services are £460 (2020 £460)

15. LEGAL STATUS OF THE CHARITY

The charity is governed by a constitution dated November 1963 as amended on 30th September 1998 and is an unincorporated association.

**Detailed Statement of Financial Activities
for the Year Ended 5 April 2021**

	5.4.21 £	5.4.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	736	1,316
Grants	15,334	500
	<u>16,070</u>	<u>1,816</u>
Other trading activities		
Fundraising events	-	636
Shop income	19,363	45,619
Attendance fees	25,174	35,895
	<u>44,537</u>	<u>82,150</u>
Investment income		
Deposit account interest	19	92
	<u>60,626</u>	<u>84,058</u>
Total incoming resources		
	60,626	84,058
EXPENDITURE		
Other trading activities		
Wages	17,326	17,425
Social security	-	214
Pensions	333	338
Heat and Light	576	1,367
Insurance and rates	1,416	1,366
Rent	1,546	1,454
	<u>21,197</u>	<u>22,164</u>
Charitable activities		
Wages	32,513	44,304
Social security	-	335
Pensions	442	623
Rates and insurance	1,925	1,934
Light and heat	1,479	1,847
Telephone	985	809
Postage and stationery	20	21
Sundries	1,283	1,172
Payroll costs	533	425
Window cleaner	46	184
Repairs and Renewals	1,253	1,435
Exercise classes	-	580
Fixtures and fittings	59	79
	<u>40,538</u>	<u>53,748</u>

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 5 April 2021

	5.4.21 £	5.4.20 £
Support costs		
Governance costs		
Independent Examiner's Remuneration	560	560
Accountancy fees	460	436
	<u>1,020</u>	<u>996</u>
Total resources expended	<u>62,755</u>	<u>76,908</u>
Net (expenditure)/income	<u><u>(2,129)</u></u>	<u><u>7,150</u></u>

This page does not form part of the statutory financial statements

HELPING HANDS HALIFAX

England & Wales - Charity number 225829

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2020
for
Helping Hands Halifax

Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Contents of the Financial Statements
for the Year Ended 5 April 2020

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**Report of the Trustees
for the Year Ended 5 April 2020**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2020. 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).

OBJECTIVES AND ACTIVITIES

The charity is established :-

- (a) to provide and assist in providing facilities for the welfare, education, training and treatment of sufferers from Cerebral Palsy and its allied conditions, and
- (b) to make grants in relief of poverty to sufferers from Cerebral Palsy, their parents and those caring for them

The strategy employed to achieve the charity's objectives is to provide an effective service to centre attendees, to promote learning, social interaction and confidence building in a safe, friendly, stimulating and challenging environment. In providing this service, the trustees have regard to public benefit guidance issued by the Charity Commission.

The charity is heavily reliant on the activities of numerous unpaid volunteers who work in the shop, which sells donated clothing and goods.

ACHIEVEMENT AND PERFORMANCE

The attendees enjoyed various projects and activities and also attended social outings. Lloyds Bank volunteers assisted with the centre Christmas party again this year.

The shop managed to raise net funds of £23,455 during the year (2019 - £28,375).

Throughout the year fundraising activities raised a total of £636 (2019 - £992).

FINANCIAL REVIEW

During the year income has exceeded expenditure by £7,150 (2019 net surplus - £3,694). Income was down slightly on last year in all areas. Expenses have decreased from £86,096 to £76,908, mainly due to a reduction in wages costs.

Income from attendance fees has decreased from £37,481 to £35,895. The total funds of the charity have increased from £66,876 to £74,026. Free reserves at 5 April 2020, after accounting for reserves represented by fixed assets were £56,755 (2019 - £48,526). There are no restricted funds.

The trustees have established a level of reserves (that is those funds that are freely available) that the charity should have. The reserves are required to operate and meet the charity's objectives and enable the charity to continue as a going concern.

The principal sources of funding for the charity is from the charity shop in Halifax and the attendance fees and the income received was in line with objectives set.

Any surplus funds are put on deposit with UK banks as short-term investment as it is likely that these funds will be required in the near future.

FUTURE PLANS

The charity plans to continue providing emotional support and providing an effective service to centre attendees and to achieve, as far as possible, financial stability

**Report of the Trustees
for the Year Ended 5 April 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is governed by its constitution dated November 1963 as amended on 30 September 1998 and is an unincorporated association.

The charity is managed and overseen by the trustees appointed by the members. Membership is available to all people with Cerebral Palsy and other disabled people, parents, or those having care of and those interested in the welfare of disabled people.

The committee is to be made up of a minimum of three members, the Executive Committee made up of the Chairman, Honorary Treasurer and the Honorary Secretary, and a maximum of ten members. The Committee are to be appointed at Annual General Meetings by existing members.

Trustees are supplied with information detailing their role as a trustee and their responsibilities.

The trustees and committee members make decisions regarding strategic matters. Decisions regarding the day-to-day running of the charity are made by the centre manager Ms K Collier. Remuneration of the charity's staff is set by reference to market rates.

The trustees act as custodian trustees of the property at 57 Pellon Lane and the shop in Halifax town centre (9 Northgate).

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all aspects of the charity. These procedure are periodically reviewed to ensure that they still meet the needs of the charity. External risks relate mainly to general economic conditions which affect the level of spending in the charity shop and on attendance fees and donations.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

225829

Principal address

57 Pellon Lane
Halifax
HX1 5SP

Trustees

Trustees:	B Melia P Grant
Chairperson:	Dr A Buck

Committee Members:	B Melia M Pickles (vice chair) P Grant D Grant L Buck
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Secretary:	B Melia
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Treasurer:	L Buck
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Independent Examiner

T A Kelliher ACA
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

Report of the Trustees
for the Year Ended 5 April 2020

Approved by order of the board of trustees on 11 January 2021 and signed on its behalf by:

B J Melia - Trustee

**Independent Examiner's Report to the Trustees of
Helping Hands Halifax**

Independent examiner's report to the trustees of Helping Hands Halifax

I report to the charity trustees on my examination of the accounts of Helping Hands Halifax (the Trust) for the year ended 5 April 2020.

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.

T A Kelliher ACA
Lindley Adams Limited Chartered Accountants
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

11 January 2021

**Statement of Financial Activities
for the Year Ended 5 April 2020**

	Notes	5.4.20 Unrestricted fund £	5.4.19 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,816	2,158
Other trading activities	2	82,150	87,575
Investment income	3	92	57
Total		84,058	89,790
EXPENDITURE ON			
Raising funds		22,164	20,727
Charitable activities			
General		54,744	65,369
Total		76,908	86,096
NET INCOME		7,150	3,694
RECONCILIATION OF FUNDS			
Total funds brought forward		66,876	63,182
TOTAL FUNDS CARRIED FORWARD		74,026	66,876

The notes form part of these financial statements

Balance Sheet
5 April 2020

	Notes	5.4.20 Unrestricted fund £	5.4.19 Total funds £
FIXED ASSETS			
Tangible assets	7	17,271	17,350
CURRENT ASSETS			
Debtors	8	6,400	7,100
Cash at bank and in hand		52,704	45,006
		59,104	52,106
CREDITORS			
Amounts falling due within one year	9	(2,349)	(2,580)
NET CURRENT ASSETS		56,755	49,526
TOTAL ASSETS LESS CURRENT LIABILITIES		74,026	66,876
NET ASSETS		74,026	66,876
FUNDS	11		
Unrestricted funds		74,026	66,876
TOTAL FUNDS		74,026	66,876

The financial statements were approved by the Board of Trustees and authorised for issue on 11 January 2021 and were signed on its behalf by:

B J Melia - Trustee

**Notes to the Financial Statements
for the Year Ended 5 April 2020**

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The charity meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in £ sterling and are round to the nearest £.

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.

Freehold property	- Not provided
Fixtures and fittings	- 25% on reducing balance

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 where applicable.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2020**

2. OTHER TRADING ACTIVITIES

	5.4.20	5.4.19
	£	£
Fundraising events	636	992
Shop income	45,619	49,102
Attendance fees	35,895	37,481
	82,150	87,575
	82,150	87,575

3. INVESTMENT INCOME

	5.4.20	5.4.19
	£	£
Deposit account interest	92	57
	92	57
	92	57

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2020 nor for the year ended 5 April 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2020 nor for the year ended 5 April 2019.

5. STAFF COSTS AND THE COST OF KEY MANAGEMENT PERSONNEL

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

	5.4.20	5.4.19
	5	5
Admin	5	5
	5	5

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

The key management of the charity comprises the trustees and the centre manager. No remuneration or other benefits were paid to the trustees in this period or for the year ended 5 April 2019. The total employee benefits of the key management personnel of the charity were £23,187 (2019: £22,201).

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,158
Other trading activities	87,575
Investment income	57
Total	89,790
EXPENDITURE ON	
Raising funds	20,727
Charitable activities	
General	65,369
Total	86,096
NET INCOME	3,694

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2020**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward 63,182

TOTAL FUNDS CARRIED FORWARD 66,876

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 6 April 2019 and 5 April 2020	<u>17,034</u>	<u>2,177</u>	<u>19,211</u>
DEPRECIATION			
At 6 April 2019	-	1,861	1,861
Charge for year	-	79	79
At 5 April 2020	<u>-</u>	<u>1,940</u>	<u>1,940</u>
NET BOOK VALUE			
At 5 April 2020	<u>17,034</u>	<u>237</u>	<u>17,271</u>
At 5 April 2019	<u>17,034</u>	<u>316</u>	<u>17,350</u>

The trustees have adopted an accounting policy of not depreciating the freehold properties. The properties are included in the accounts at historical cost and the residual value at the end of the remaining useful life (currently estimated to be 27 years) is expected to be considerably higher than original cost. This accounting policy will be reviewed regularly by the Trustees.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.20 £	5.4.19 £
Trade debtors	2,677	3,072
Prepayments	3,723	4,028
	<u>6,400</u>	<u>7,100</u>

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2020**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.20	5.4.19
	£	£
Social security and other taxes	747	811
Accrued expenses	1,602	1,769
	<u>2,349</u>	<u>2,580</u>

10. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	5.4.20	5.4.19
	£	£
Within one year	<u>375</u>	<u>375</u>

11. MOVEMENT IN FUNDS

	At 6.4.19 £	Net movement in funds £	At 5.4.20 £
Unrestricted funds			
General fund	66,876	7,150	74,026
	<u>66,876</u>	<u>7,150</u>	<u>74,026</u>
TOTAL FUNDS	<u>66,876</u>	<u>7,150</u>	<u>74,026</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,058	(76,908)	7,150
	<u>84,058</u>	<u>(76,908)</u>	<u>7,150</u>
TOTAL FUNDS	<u>84,058</u>	<u>(76,908)</u>	<u>7,150</u>

Comparatives for movement in funds

	At 6.4.18 £	Net movement in funds £	At 5.4.19 £
Unrestricted funds			
General fund	63,182	3,694	66,876
	<u>63,182</u>	<u>3,694</u>	<u>66,876</u>
TOTAL FUNDS	<u>63,182</u>	<u>3,694</u>	<u>66,876</u>

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2020**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,790	(86,096)	3,694
	89,790	(86,096)	3,694
TOTAL FUNDS	89,790	(86,096)	3,694

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

	At 6.4.18 £	Net movement in funds £	At 5.4.20 £
Unrestricted funds			
General fund	63,182	10,844	74,026
	63,182	10,844	74,026
TOTAL FUNDS	63,182	10,844	74,026

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	173,848	(163,004)	10,844
	173,848	(163,004)	10,844
TOTAL FUNDS	173,848	(163,004)	10,844

12. EMPLOYEE BENEFIT OBLIGATIONS

The charity made pension contributions into the NEST pension scheme for its employees of £961 (2019 £735). Contributions due to the pension provider at the year end amounted to £53 (2019 £0).

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2020 or 2019.

14. INDEPENDENT EXAMINERS REMUNERATION

Independent examination fee payable is £560 (2019 £560)
The fees paid for accountancy services are £436 (2019 £436)

Notes to the Financial Statements - continued
for the Year Ended 5 April 2020

15. LEGAL STATUS OF THE CHARITY

The charity is governed by a constitution dated November 1963 as amended on 30th September 1998 and is an unincorporated association.

**Detailed Statement of Financial Activities
for the Year Ended 5 April 2020**

	5.4.20 £	5.4.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,316	1,658
Grants	500	500
	1,816	2,158
Other trading activities		
Fundraising events	636	992
Shop income	45,619	49,102
Attendance fees	35,895	37,481
	82,150	87,575
Investment income		
Deposit account interest	92	57
	84,058	89,790
EXPENDITURE		
Other trading activities		
Wages	17,425	15,709
Social security	214	255
Pensions	338	194
Heat and Light	1,367	1,724
Insurance and rates	1,366	1,345
Rent	1,454	1,500
	22,164	20,727
Charitable activities		
Wages	44,304	53,547
Social security	335	809
Pensions	623	542
Rates and insurance	1,934	1,914
Light and heat	1,847	2,173
Telephone	809	1,077
Postage and stationery	21	63
Sundries	1,172	1,051
Payroll costs	425	425
Window cleaner	184	194
Repairs and Renewals	1,435	1,283
Exercise classes	580	1,190
Fixtures and fittings	79	105
	53,748	64,373
Support costs		
Governance costs		
Independent Examiner's Remuneration	560	560
Carried forward	560	560

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 5 April 2020

	5.4.20 £	5.4.19 £
Governance costs		
Brought forward	560	560
Accountancy fees	436	436
	996	996
Total resources expended	76,908	86,096
Net income	7,150	3,694

This page does not form part of the statutory financial statements