

**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**

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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**

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**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  
Dr A Buck

Chairperson:

Committee Members:

B Melia  
M Pickles (vice chair)  
P Grant  
D Grant  
L Buck

Secretary:

B Melia

Treasurer:

L Buck

**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**

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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**

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**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**

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

The notes form part of these financial statements

**Balance Sheet**  
**5 April 2020**

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

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**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**

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

**3. INVESTMENT INCOME**

	<b>5.4.20</b>	5.4.19
	<b>£</b>	£
Deposit account interest	<b>92</b>	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:

	<b>5.4.20</b>	5.4.19
	<b>5</b>	5
Admin	<b>5</b>	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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	2,158
Other trading activities	87,575
Investment income	57
<b>Total</b>	<b>89,790</b>
<b>EXPENDITURE ON</b>	
Raising funds	20,727
<b>Charitable activities</b>	
General	65,369
<b>Total</b>	<b>86,096</b>
<b>NET INCOME</b>	<b>3,694</b>

**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 £
<b>COST</b>			
At 6 April 2019 and 5 April 2020	<u>17,034</u>	<u>2,177</u>	<u>19,211</u>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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	<u>3,723</u>	<u>4,028</u>
	<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**

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

**10. LEASING AGREEMENTS**

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

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

**11. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

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

**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 £
<b>Unrestricted funds</b>			
General fund	89,790	(86,096)	3,694
<b>TOTAL FUNDS</b>	<u>89,790</u>	<u>(86,096)</u>	<u>3,694</u>

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 £
<b>Unrestricted funds</b>			
General fund	63,182	10,844	74,026
<b>TOTAL FUNDS</b>	<u>63,182</u>	<u>10,844</u>	<u>74,026</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 £
<b>Unrestricted funds</b>			
General fund	173,848	(163,004)	10,844
<b>TOTAL FUNDS</b>	<u>173,848</u>	<u>(163,004)</u>	<u>10,844</u>

**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**

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**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,316	1,658
Grants	500	500
	<hr/> 1,816	<hr/> 2,158
<b>Other trading activities</b>		
Fundraising events	636	992
Shop income	45,619	49,102
Attendance fees	35,895	37,481
	<hr/> 82,150	<hr/> 87,575
<b>Investment income</b>		
Deposit account interest	92	57
	<hr/> 92	<hr/> 57
<b>Total incoming resources</b>	<hr/> 84,058	<hr/> 89,790
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
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
	<hr/> 22,164	<hr/> 20,727
<b>Charitable activities</b>		
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
	<hr/> 53,748	<hr/> 64,373
<b>Support costs</b>		
<b>Governance costs</b>		
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 £
<b>Governance costs</b>		
Brought forward	<b>560</b>	560
Accountancy fees	<b>436</b>	436
	<b>996</b>	996
Total resources expended	<b>76,908</b>	86,096
<b>Net income</b>	<b>7,150</b>	3,694

This page does not form part of the statutory financial statements