

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

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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

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 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 Unrestricted fund £	5.4.20 Total 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

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

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	19	92
	<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
	4	5
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>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
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
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
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
	<hr/> 16,070	<hr/> 1,816
Other trading activities		
Fundraising events	-	636
Shop income	19,363	45,619
Attendance fees	25,174	35,895
	<hr/> 44,537	<hr/> 82,150
Investment income		
Deposit account interest	19	92
	<hr/>	<hr/>
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
	<hr/> 21,197	<hr/> 22,164
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
	<hr/> 40,538	<hr/> 53,748

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