

CHARITY REGISTRATION NUMBER: 225829

HELPING HANDS HALIFAX
UNAUDITED FINANCIAL STATEMENTS
5 APRIL 2022

HELPING HANDS HALIFAX

FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2022

	PAGE
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

		2022	2021
	Note	£	£
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	(1,312)	(1,312)
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	(2,754)	(2,754)
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

<u>60,868</u>	<u>62,755</u>
----------------------	---------------

Net income/(expenditure)

<u>16,780</u>	<u>(2,129)</u>
----------------------	----------------