

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

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

#### Reference and administrative details

<b>Registered charity name</b>	Helping Hands Halifax	
<b>Charity registration number</b>	225829	
<b>Principal office</b>	57 Pellon Lane Halifax HX1 5SP	
<b>The Trustees</b>	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
<b>The Committee</b>	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
<b>INDEPENDENT EXAMINER</b>	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**

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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.

### **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**

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### **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

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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').

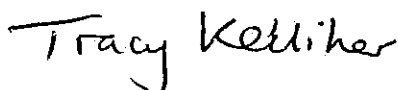
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### 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
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
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
<b>Total income</b>		<u>80,132</u>	<u>80,132</u>	<u>77,648</u>
<b>Expenditure</b>				
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
<b>Total expenditure</b>		<u>97,497</u>	<u>97,497</u>	<u>60,868</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(17,365)</u>	<u>(17,365)</u>	<u>16,780</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		88,677	88,677	71,897
<b>Total funds carried forward</b>		<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	£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	14	17,034	17,167
<b>CURRENT ASSETS</b>			
Debtors	15	4,769	4,029
Cash at bank and in hand		50,823	68,793
		<u>55,592</u>	<u>72,822</u>
<b>CREDITORS: amounts falling due within one year</b>	16	<u>1,314</u>	<u>1,312</u>
<b>NET CURRENT ASSETS</b>		<u>54,278</u>	<u>71,510</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>71,312</u>	<u>88,677</u>
<b>NET ASSETS</b>		<u>71,312</u>	<u>88,677</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted funds		<u>71,312</u>	<u>88,677</u>
<b>Total charity funds</b>	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**

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### **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

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### 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

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### 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 £
<b>DONATIONS</b>				
Donations	1,552	1,552	437	437
<b>GRANTS</b>				
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 directly	Support costs	Total funds 2023	Total fund 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 £
<b>Cost</b>			
At 6 April 2022 and 5 April 2023	<u>17,034</u>	<u>2,177</u>	<u>19,211</u>
<b>Depreciation</b>			
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>
<b>Carrying amount</b>			
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	<u>585</u>	<u>507</u>
	<u>1,314</u>	<u>1,312</u>

# HELPING HANDS HALIFAX

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

**YEAR ENDED 5 APRIL 2023**

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### 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**

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

# HELPING HANDS HALIFAX

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 5 APRIL 2023

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

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# HELPING HANDS HALIFAX

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 5 APRIL 2023

	2023 £	2022 £
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
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>
<b>Expenditure on charitable activities</b>		
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>
<b>Total expenditure</b>	<u>97,497</u>	<u>60,868</u>
<b>Net (expenditure)/income</b>	<u>(17,365)</u>	<u>16,780</u>