

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

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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 £10,450 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

		5.4.24 Unrestricted fund £	5.4.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
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

		5.4.24 Unrestricted fund £	5.4.23 Total funds £
	Notes		
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
		<hr/> 46,571	<hr/> 55,592
CREDITORS			
Amounts falling due within one year	9	(12,820)	(1,315)
		<hr/>	<hr/>
NET CURRENT ASSETS		33,751	54,277
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		50,785	71,311
		<hr/>	<hr/>
NET ASSETS		50,785	71,311
		<hr/> <hr/>	<hr/> <hr/>
FUNDS	10		
Unrestricted funds		50,785	71,311
		<hr/>	<hr/>
TOTAL FUNDS		50,785	71,311
		<hr/> <hr/>	<hr/> <hr/>

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	<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.

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
	<hr/>
Total	80,132
	<hr/>
EXPENDITURE ON	
Raising funds	27,759
Charitable activities	
General	69,738
	<hr/>
Total	97,497
	<hr/>
NET INCOME/(EXPENDITURE)	(17,365)
RECONCILIATION OF FUNDS	
Total funds brought forward	88,676
	<hr/>
TOTAL FUNDS CARRIED FORWARD	71,311
	<hr/>

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
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 6 April 2023 and 5 April 2024	-	2,177	2,177
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 5 April 2024	17,034	-	17,034
	<hr/>	<hr/>	<hr/>
At 5 April 2023	17,034	-	17,034
	<hr/>	<hr/>	<hr/>

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.

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 in funds	At
	£	£	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 in funds	At
	£	£	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>

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	80,132	(97,497)	(17,365)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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/> 89,370	<hr/> 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/> 31,150	<hr/> 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/> 80,544	<hr/> 69,738
Total resources expended	<hr/> 111,694	<hr/> 97,497
Net expenditure	<hr/> <hr/> (20,526)	<hr/> <hr/> (17,365)

This page does not form part of the statutory financial statements