

# Helping Hands Community Outreach Project

Northern Ireland · Charity number 108781

## Details

**Known as** Helping Hands Community Outreach Project Ltd Helping Hands

**Status** Received

**Registered** 2022-04-07

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

**Address** Helping Hands  
15 Woodview Avenue  
Portadown  
Craigavon  
BT62 3br  
BT62 3BR

**Phone** 07962136294

**Website** [helpinghands-outreach.com](http://helpinghands-outreach.com)

## Activities

**Purposes:** 4. The charity's objects are specifically restricted to the following: To alleviate poverty through the provision of furniture, food and clothing to those most vulnerable in our society.

**What the charity does:** The prevention or relief of poverty

**How the charity works:** Accommodation/housing,Advice/advocacy/information,Community development,Counselling/support,Education/training,General charitable purposes,Relief of poverty,Volunteer development

**Who the charity helps:** Addictions (drug/solvent/alcohol abuse),Adult training,Asylum seekers/refugees,Community safety/crime prevention,Ethnic minorities,Ex-offenders and prisoners,General public,Homelessness,Interface communities,Learning disabilities,Men,Mental health,Older people,Parents,Specific areas of deprivation,Tenants,Unemployed/low income,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£172,514	£176,841	£0	6

## Trustees

Name	Role	Appointed
Dr Evangeline Millar		
Mr Alan Reavie		
Mr Bruno Fortes		
Mr Robert Noel Dean Mccullough		

**Helping Hands Community Outreach Project**

Northern Ireland - Charity number 108781

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# Accounts

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Charity number: NIC108781  
Company number: NI682192

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
(A company limited by guarantee)

**Directors' report and unaudited financial statements.**

**for the year ended 30 September 2024**

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

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**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** NIC108781

**Company registration number** NI682192

**Business address** 15 Woodview Avenue  
Portadown  
Co Armagh  
BT62 3BR

**Registered office** 15 Woodview Avenue  
Portadown  
Co. Armagh  
BT62 3BR

**Trustees** William Barker  
Roderick Joyce  
Robert Kerr(Resigned 25/3/2024)  
Gordon Reynolds  
Roberta Williamson(Resigned 22/9/2023)  
Herbert McAfee  
Ross McBride  
Evangeline Millar

**Accountants** SD Brown & Company  
25-27 Edward Street  
Portadown  
Co Armagh  
BT62 3NE

**Bankers** Ulster Bank  
20 High Street  
Portadown  
BT62 1HU

# **HELPING HANDS COMMUNITY OUTREACH PROJECT**

**(A company limited by guarantee)**

## **Report of the trustees (incorporating the directors' report) for the year ended 30 September 2024**

The trustees present their report and the financial statements for the year ended 30 September 2024. The trustees, who are also directors of HELPING HANDS COMMUNITY OUTREACH PROJECT for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

### **Structure, governance and management**

The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

### **RISKS**

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

### **Objectives and activities**

Helping Hands Community Outreach Project is a heavenly kingdom focused family support work serving the wider Armagh, Banbridge and Craigavon Borough Council area. We provide a holistic support service enabling everyone in our community to engage with us in a journey of restoration. Each person has individual circumstances and therefore can access the relevant support they require through a needs based approach customised to their current situation.

## **HELPING HANDS COMMUNITY OUTREACH PROJECT** **(A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 30 September 2024**

#### **Achievements and performance**

Many individuals and their families who have been experiencing significant personal difficulties have received help from Helping Hands Community Outreach Project throughout year ended 30 September 2024. It is hoped that the income by way of donations from individuals, business and grant income will continue at a rate that will allow the company to sustain and develop the ministry of Helping Hands Community Outreach Project. Helping Hands work within the wider Armagh, Banbridge and Craigavon Council area. We provide a holistic service for beneficiaries from furniture provision to counselling services. Our services have been making a huge difference in the lives of many people within our local community for over 15 years.

We have developed a range of services to provide a holistic support system and enable us to support as many people as possible, through areas such as; furniture/food/clothing provision, emergency heating, counselling, befriending, mentoring, CV preparation, budgeting advice, training (through operational café/workshop), and volunteering opportunities. Our goal is to journey with people regardless of the challenges that they are facing. If someone requires a piece of furniture then we will support them with that (sometimes they only need support in this way), however, often the reason they need practical support is due to other challenges. Therefore, we will then offer any of our other services as wraparound support should they need it for example budgeting advice so they will be able to manage their household income and save for items of furniture they need in the future. We want to give people a hand up rather than a hand out. Furthermore, we have recently purchased and renovated two properties in the local area which are now providing emergency housing for those in need.

During the 2023/24 period we:

Provided practical support (furniture, food, clothing etc) to 806 households within the wider ABC council area giving out 1302 items of support. In addition our counselling services provided 191 one to one sessions, our mediation and befriending services also met with and facilitated in hundreds more cases. In total our services provided direct support to approximately 5000 people during the 2023/24 period.

#### **Financial review**

The results of the company for the year are detailed on pages 5 to 12.

#### **Funds held as custodian trustee on behalf of others**

No funds are held as Custodian on behalf of others.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Report of the trustees (incorporating the directors' report)**  
**for the year ended 30 September 2024**

**Statement of trustees' responsibilities**

The trustees (who are also directors of Helping Hands Community Outreach Project for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Policies..

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime..

On behalf of the board



.....  
Evangeline Millar  
**Director**

7 April 2025

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of HELPING HANDS COMMUNITY OUTREACH PROJECT.**

I report on the accounts of HELPING HANDS COMMUNITY OUTREACH PROJECT for the year ended 30 September 2024 set out on pages 2 to 14.

**Respective responsibilities of trustees and independent examiner**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
- b) that the accounts do not accord with those accounting records
- c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- d) that there is further information needed for a proper understanding of the accounts to be reached

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, i have found no matters that require drawing to your attention.



**Samuel David Brown**  
**Independent examiner**  
**S.D. Brown & Company**  
**Carnegie Building**  
**25-27 Edward Street**  
**Portadown**  
**Co. Armagh**  
**BT62 3NE**

7 April 2025

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 30 September 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Grants	2	76,168	-	76,168	102,352
Donations including deliveries/clothes bank	2	62,995	-	62,995	64,356
Activities for generating funds		33,351	-	33,351	8,084
<b>Total incoming resources</b>		<u>172,514</u>	<u>-</u>	<u>172,514</u>	<u>174,792</u>
<b>Resources expended</b>					
Shop / Cafe Purchases		-	-	-	1,804
Fundraiser Event- Dinner Cost		5,986	-	5,986	-
Staff costs	3	116,123	-	116,123	112,163
Property Costs		70	-	70	555
Food / Emergency Support		2,600	-	2,600	9,727
After Schools/Youth/Bereavement/Counselling Costs		778	-	778	2,241
Establishment costs		20,097	-	20,097	19,768
Motor and travelling expenses		8,819	-	8,819	8,621
Accountancy fees		1,740	-	1,740	1,860
Other office expenses		6,771	-	6,771	7,564
Interest payable and similar charges		194	-	194	33
Depreciation and impairment		6,384	-	6,384	3,208
Sundries		5,128	-	5,128	4,165
Volunteer Support		57	-	57	3,390
Loss on Sale of Assets		2,094	-	2,094	-
<b>Total resources expended</b>		<u>176,841</u>	<u>-</u>	<u>176,841</u>	<u>175,099</u>
<b>Net incoming/(outgoing) resources for the year /</b>					
<b>Net income/(expense) for the year</b>		(4,327)	-	(4,327)	(307)
Total funds brought forward		<u>118,806</u>	<u>48,731</u>	<u>167,537</u>	<u>167,844</u>
<b>Total funds carried forward</b>		<u>114,479</u>	<u>48,731</u>	<u>163,210</u>	<u>167,537</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 14 form an integral part of these financial statements.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Statement of Financial Position**  
**as at 30 September 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	6		157,540		113,145
<b>Current assets</b>					
Cash at bank and in hand		67,331		180,602	
		<u>67,331</u>		<u>180,602</u>	
<b>Creditors: amounts falling due within one year</b>	7	(6,661)		(56,210)	
<b>Net current assets</b>			<u>60,670</u>		<u>124,392</u>
<b>Total assets less current liabilities</b>			218,210		237,537
<b>Accruals and deferred income</b>	8	(55,000)		(70,000)	
<b>Net assets</b>			<u>163,210</u>		<u>167,537</u>
<b>Funds</b>	9				
Restricted income funds			48,731		48,731
Unrestricted income funds			114,479		118,806
<b>Total funds</b>			<u>163,210</u>		<u>167,537</u>

The Balance Sheet continues on the following page.

The notes on pages 9 to 14 form an integral part of these financial statements.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Statement of Financial Position (continued)**

**Trustees statements required by the Companies Act 2006**  
**for the year ended 30 September 2024**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- (b) that the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 .
- (c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 7 April 2025 and signed on its behalf by



**Evangeline Millar**  
**Director**

**The notes on pages 9 to 14 form an integral part of these financial statements.**

# HELPING HANDS COMMUNITY OUTREACH PROJECT

(A company limited by guarantee)

## Notes to financial statements for the year ended 30 September 2024

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### 1.1. Basis of accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Helping Hands Community Outreach Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

#### 1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2024**

**1.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

**1.5. Research and development**

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

**1.6. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

- Land and buildings - Depreciation not provided for as Buildings at 30/09/2024 are worth at least Cost plus improvements
- Fixtures, fittings and equipment - 5% straight line
- Motor vehicles - 25% straight line

**1.7. Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

**2. Grants**

	Unrestricted funds £	2024 Total £	2023 Total £
Grants	76,168	76,168	102,352
	<u>76,168</u>	<u>76,168</u>	<u>102,352</u>

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2024**

**3. Employees**

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	115,667	111,983
Staff Training and Excursions	456	180
	<u>116,123</u>	<u>112,163</u>

No employee received emoluments of more than £60,000 (2023 : None).

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

<b>2024</b>	<b>2023</b>
<b>Number</b>	<b>Number</b>
<u>6</u>	<u>6</u>

**5. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2024**

6. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At	103,517	9,626	5,500	118,643
Additions	25,031	342	28,500	53,873
Disposals	-	-	(5,500)	(5,500)
At 30 September 2024	<u>128,548</u>	<u>9,968</u>	<u>28,500</u>	<u>167,016</u>
<b>Depreciation</b>				
At	-	3,092	2,406	5,498
Charge for the year	-	1,634	4,750	6,384
On disposals	-	-	(2,406)	(2,406)
At 30 September 2024	<u>-</u>	<u>4,726</u>	<u>4,750</u>	<u>9,476</u>
<b>Net book values</b>				
At 30 September 2024	<u>128,548</u>	<u>5,242</u>	<u>23,750</u>	<u>157,540</u>
At 30 September 2023	<u>103,517</u>	<u>6,534</u>	<u>3,094</u>	<u>113,145</u>
7. Creditors: amounts falling due within one year			<b>2024</b>	<b>2023</b>
			£	£
Accruals and deferred income			<u>6,661</u>	<u>56,210</u>
8. Accruals and deferred income			<b>2024</b>	<b>2023</b>
			£	£
<b>Deferred income</b>				
At			(70,000)	-
Increase in year			-	(75,000)
			<u>(70,000)</u>	<u>(75,000)</u>
Released in year			15,000	5,000
At 30 September 2024			<u>(55,000)</u>	<u>(70,000)</u>

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2024**

**9. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 September 2024 as represented by:			
Tangible fixed assets	157,540	-	157,540
Current assets	67,331	48,731	116,062
Current liabilities	(6,661)	-	(6,661)
Long-term liabilities	(55,000)	-	(55,000)
	<u>163,210</u>	<u>48,731</u>	<u>211,941</u>

**10. Unrestricted funds**

	At 1 October 2023 £	Incoming resources £	Outgoing resources £	At 30 September 2024 £
Unrestricted Funds	<u>118,806</u>	<u>172,514</u>	<u>(176,841)</u>	<u>114,479</u>

**11. Restricted funds**

	At 1 October 2023 £	At 30 September 2024 £
Voluntary Income		<u>48,731</u>
		<u>48,731</u>

**12. Capital commitments**

There were no Capital Commitments at the Balance Sheet Date.

**13. Related party transactions**

There were no related party transactions during the year.

**14. Controlling interest**

The controlling party of the company is considered to be the Board of Trustees.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2024**

**15. Company limited by guarantee**

HELPING HANDS COMMUNITY OUTREACH PROJECT is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**The following pages do not form part of the statutory accounts.**

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Detailed statement of financial activities**

**For the year ended 30 September 2024**

	2024		2023	
	£	£	£	£
<i>Voluntary income</i>				
Grants		76,168		102,352
Donations including deliveries/clothes bank		62,995		64,356
		<u>139,163</u>		<u>166,708</u>
<i>Activities for generating funds</i>				
Shop/Cafe Income		-		8,084
Rental Income		5,630		-
FundraiserEvent- Dinner Income		27,721		-
		<u>33,351</u>		<u>8,084</u>
<b>Total incoming resources</b>		<u><u>172,514</u></u>		<u><u>174,792</u></u>
<b>Resources expended</b>				
<b>Costs of generating funds:</b>				
<b>Cost of generating voluntary income</b>				
<i>Donations</i>				
Wages and salaries	115,667		111,983	
Staff training and excursions	456		180	
Fundraiser Event- Dinner Cost	5,986		-	
		<u>122,109</u>		<u>112,163</u>
<b>Total cost of generating voluntary income</b>		<u>122,109</u>		<u>112,163</u>
<b>Fundraising trading:</b>				
<b>cost of goods sold and other costs</b>				
<i>Shop costs</i>				
Shop, Cafe Purchases	-		1,804	
		<u>-</u>		<u>1,804</u>
<b>Total fundraising trading</b>		<u>-</u>		<u>1,804</u>
<b>cost of goods sold and other costs</b>		<u>-</u>		<u>1,804</u>
<b>Total costs of generating funds</b>		<u><u>122,109</u></u>		<u><u>113,967</u></u>

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Detailed statement of financial activities**

**For the year ended 30 September 2024**

	2024	2023
	£	£
<b>Charitable activities</b>		
<b>Activity 1</b>		
<i>Activities undertaken directly</i>		
Food /Emergency Support	2,600	9,727
After Schools/Youth/Bereavement/Counselling Costs	778	2,241
Light & heat	5,142	6,975
Repairs and maintenance	2,449	1,068
Insurance	3,338	2,871
Rent	7,020	6,480
Workshop Expenses	2,148	2,374
Water Rates	176	631
Motor Expenses	8,819	8,621
Accountancy Fees	1,740	1,860
Postage & Stationery	960	2,263
Property Costs	70	555
Computer/Website Costs	1,612	1,451
Telephone	3,012	3,219
Rates	1,011	-
Depreciation & impairment	6,384	3,208
Sundries	5,128	4,165
Volunteer Support	57	3,390
	<u>52,444</u>	<u>61,099</u>
<b>Activity 1 total expenditure</b>	<u>52,444</u>	<u>61,099</u>
<b>Total charitable activity expenditure</b>	<u>52,444</u>	<u>61,099</u>
<b>Governance costs</b>		
<i>Activities undertaken directly</i>		
Bank Interest & Fees	194	33
	<u>194</u>	<u>33</u>
<b>Total governance costs</b>	<u>194</u>	<u>33</u>
<b>Other resources expended</b>		
Loss on disposal of tangible fixed assets	2,094	-
<b>Net incoming/(outgoing) resources for the year</b>	<u>(4,327)</u>	<u>(307)</u>

**Helping Hands Community Outreach Project**

Northern Ireland - Charity number 108781

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# Accounts

---

**Charity number: NIC108781**  
**Company number: NI682192**

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Directors' report and unaudited financial statements.**

**for the year ended 30 September 2023**

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

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**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** NIC108781

**Company registration number** NI682192

**Business address** 15 Woodview Avenue  
Portadown  
Co Armagh  
BT62 3BR

**Registered office** 15 Woodview Avenue  
Portadown  
Co. Armagh  
BT62 3BR

**Trustees** William Barker  
Roderick Joyce  
Robert Kerr(Resigned 25/3/2024)  
Gordon Reynolds  
Roberta Williamson(Resigned 22/9/2023)  
Herbert McAfee  
Ross McBride  
Evangeline Millar

**Accountants** SD Brown & Company  
25-27 Edward Street  
Portadown  
Co Armagh  
BT62 3NE

**Bankers** Ulster Bank  
20 High Street  
Portadown  
BT62 1HU

# **HELPING HANDS COMMUNITY OUTREACH PROJECT**

## **(A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 30 September 2023**

The trustees present their report and the financial statements for the year ended 30 September 2023. The trustees, who are also directors of HELPING HANDS COMMUNITY OUTREACH PROJECT for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

#### **RISKS**

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

#### **Objectives and activities**

Helping Hands Community Outreach Project is a heavenly kingdom focused family support work serving the wider Armagh, Banbridge and Craigavon Borough Council area. We provide a holistic support service enabling everyone in our community to engage with us in a journey of restoration. Each person has individual circumstances and therefore can access the relevant support they require through a needs based approach customised to their current situation.

#### **Achievements and performance**

Many individuals and their families who have been experiencing significant personal difficulties have received help from Helping Hands Community Outreach Project throughout year ended 30 September 2023. It is hoped that the income by way of donations from individuals, business and grant income will continue at a rate that will allow the company to sustain and develop the ministry of Helping Hands Community Outreach Project.

#### **Financial review**

The results of the company for the year are detailed on pages 5 to 12.

#### **Funds held as custodian trustee on behalf of others**

No funds are held as Custodian on behalf of others.

# HELPING HANDS COMMUNITY OUTREACH PROJECT

(A company limited by guarantee)

## Report of the trustees (incorporating the directors' report) for the year ended 30 September 2023

### Statement of trustees' responsibilities

The trustees (who are also directors of Helping Hands Community Outreach Project for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Policies..

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime..

On behalf of the board

  
.....  
Herbert McAfee  
**Director**

13 June 2024

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of HELPING HANDS COMMUNITY OUTREACH PROJECT.**

I report on the accounts of HELPING HANDS COMMUNITY OUTREACH PROJECT for the year ended 30 September 2023 set out on pages 2 to 13.

**Respective responsibilities of trustees and independent examiner**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
- b) that the accounts do not accord with those accounting records
- c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- d) that there is further information needed for a proper understanding of the accounts to be reached

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, i have found no matters that require drawing to your attention.



.....  
**Samuel David Brown**  
**Independent examiner**  
**S.D. Brown & Company**  
**Carnegie Building**  
**25-27 Edward Street**  
**Portadown**  
**Co. Armagh**  
**BT62 3NE**

13 June 2024

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 30 September 2023**

	Notes	Unrestricted funds £	Restricted funds £	Year ended 30/09/23 Total £	Period ended 30/09/22 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Grants	2	102,352	-	102,352	119,685
Donations	2	50,924	-	50,924	164,636
Activities for generating funds		21,516	-	21,516	17,368
<b>Total incoming resources</b>		<u>174,792</u>	<u>-</u>	<u>174,792</u>	<u>301,689</u>
<b>Resources expended</b>					
Shop / Cafe Purchases		1,804	-	1,804	6,787
Staff costs	3	112,163	-	112,163	58,938
Property Costs		555	-	555	-
Food / Emergency Support		9,727	-	9,727	7,378
After Schools/Youth/Bereavement/Counselling Costs		2,241	-	2,241	-
Establishment costs		19,768	-	19,768	33,937
Motor and travelling expenses		9,252	-	9,252	9,298
Accountancy fees		1,860	-	1,860	1,740
Other office expenses		6,933	-	6,933	12,255
Interest payable and similar charges		33	-	33	175
Depreciation and impairment		3,208	-	3,208	2,290
Sundries		4,165	-	4,165	1,011
Volunteer Support		3,390	-	3,390	36
Restricted Funds Transfer		-	-	-	-
<b>Total resources expended</b>		<u>175,099</u>	<u>-</u>	<u>175,099</u>	<u>133,845</u>
<b>Net incoming/(outgoing) resources for the year /</b>					
<b>Net income/(expense) for the year</b>		(307)	-	(307)	167,844
Total funds brought forward		<u>119,113</u>	<u>48,731</u>	<u>167,844</u>	<u>-</u>
<b>Total funds carried forward</b>		<u>118,806</u>	<u>48,731</u>	<u>167,537</u>	<u>167,844</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 13 form an integral part of these financial statements.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Statement of Financial Position**  
**as at 30 September 2023**

	Notes	30/09/23		30/09/22	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		113,145		6,870
<b>Current assets</b>					
Cash at bank and in hand		180,602		163,778	
		<u>180,602</u>		<u>163,778</u>	
<b>Creditors: amounts falling due within one year</b>	6	(56,210)		(2,804)	
<b>Net current assets</b>			<u>124,392</u>		<u>160,974</u>
<b>Total assets less current liabilities</b>			237,537		167,844
<b>Accruals and deferred income</b>	7	(70,000)			-
<b>Net assets</b>			<u>167,537</u>		<u>167,844</u>
<b>Funds</b>	8				
Restricted income funds			48,731		48,731
Unrestricted income funds			118,806		119,113
<b>Total funds</b>			<u>167,537</u>		<u>167,844</u>

The Balance Sheet continues on the following page.

The notes on pages 8 to 13 form an integral part of these financial statements.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

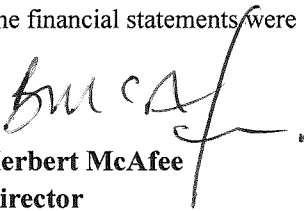
**Statement of Financial Position (continued)**

**Trustees statements required by the Companies Act 2006**  
**for the year ended 30 September 2023**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- (b) that the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 .
- (c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 13 June 2024 and signed on its behalf by

  
**Herbert McAfee**  
**Director**

**The notes on pages 8 to 13 form an integral part of these financial statements.**

# HELPING HANDS COMMUNITY OUTREACH PROJECT

(A company limited by guarantee)

## Notes to financial statements for the year ended 30 September 2023

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

#### 1.1. Basis of accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Helping Hands Community Outreach Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

#### 1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

# HELPING HANDS COMMUNITY OUTREACH PROJECT

(A company limited by guarantee)

## Notes to financial statements

for the year ended 30 September 2023

### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Depreciation not provided for as Buildings at 30/09/2023 are worth at least Cost plus improvements
Fixtures, fittings and equipment	-	5% straight line
Motor vehicles	-	25% straight line

### 1.6. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

## 2. Grants

	Unrestricted	Year ended 30/09/23	Period ended 30/09/22
	£	£	£
Grants	102,352	102,352	119,685
	<u>102,352</u>	<u>102,352</u>	<u>119,685</u>

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2023**

**3. Employees**

<b>Employment costs</b>	<b>Year ended 30/09/23 £</b>	<b>Year ended 30/09/23 £</b>
Wages and salaries	111,983	57,037
Staff Training and Excursions	180	1,901
	<u>112,163</u>	<u>58,938</u>

No employee received emoluments of more than £60,000 (2022 : None).

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

<b>Year ended 30/09/23 Number</b>	<b>Period ended 30/09/22 Number</b>
<u>6</u>	<u>6</u>

**4. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2023**

5. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 October 2022	-	3,660	5,500	9,160
Additions	103,517	5,966	-	109,483
At 30 September 2023	<u>103,517</u>	<u>9,626</u>	<u>5,500</u>	<u>118,643</u>
<b>Depreciation</b>				
At 1 October 2022	-	915	1,375	2,290
Charge for the year	-	2,177	1,031	3,208
At 30 September 2023	<u>-</u>	<u>3,092</u>	<u>2,406</u>	<u>5,498</u>
<b>Net book values</b>				
At 30 September 2023	<u>103,517</u>	<u>6,534</u>	<u>3,094</u>	<u>113,145</u>
At 30 September 2022	<u>-</u>	<u>2,745</u>	<u>4,125</u>	<u>6,870</u>
6. Creditors: amounts falling due within one year			30/09/23 £	30/09/22 £
Accruals and deferred income			<u>56,210</u>	<u>2,804</u>
7. Accruals and deferred income			30/09/23 £	30/09/22 £
<b>Deferred income</b>				
Increase in year			(75,000)	-
Released in year			5,000	-
At 30 September 2023			<u>(70,000)</u>	<u>-</u>

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2023**

**8. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 September 2023 as represented by:			
Tangible fixed assets	113,145	-	113,145
Current assets	131,871	48,731	180,602
Current liabilities	(56,210)	-	(56,210)
Long-term liabilities	(70,000)	-	(70,000)
	<u>118,806</u>	<u>48,731</u>	<u>167,537</u>

**9. Unrestricted funds**

	At 8 September 2022 £	Incoming resources £	Outgoing resources £	At 30 September 2023 £
Unrestricted Funds	<u>119,113</u>	<u>244,792</u>	<u>(174,545)</u>	<u>189,360</u>

**10. Restricted funds**

	At 8 September 2022 £	At 30 September 2023 £
Voluntary Income		<u>48,731</u>
		<u>48,731</u>

**11. Capital commitments**

There were no capital commitments at the Balance Sheet date.

**12. Related party transactions**

There were no related party transactions during the year.

**13. Controlling interest**

The controlling party of the company is considered to be the Board of Trustees.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2023**

**14. Company limited by guarantee**

HELPING HANDS COMMUNITY OUTREACH PROJECT is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**Helping Hands Community Outreach Project**

Northern Ireland - Charity number 108781

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# Annual report

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**Charity number: NIC108781**  
**Company number: NI682192**

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Directors' report and unaudited financial statements.**

**for the year ended 30 September 2023**

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

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**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** NIC108781

**Company registration number** NI682192

**Business address** 15 Woodview Avenue  
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**Registered office** 15 Woodview Avenue  
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Co. Armagh  
BT62 3BR

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Robert Kerr(Resigned 25/3/2024)  
Gordon Reynolds  
Roberta Williamson(Resigned 22/9/2023)  
Herbert McAfee  
Ross McBride  
Evangeline Millar

**Accountants** SD Brown & Company  
25-27 Edward Street  
Portadown  
Co Armagh  
BT62 3NE

**Bankers** Ulster Bank  
20 High Street  
Portadown  
BT62 1HU

# **HELPING HANDS COMMUNITY OUTREACH PROJECT**

## **(A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 30 September 2023**

The trustees present their report and the financial statements for the year ended 30 September 2023. The trustees, who are also directors of HELPING HANDS COMMUNITY OUTREACH PROJECT for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

#### **RISKS**

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

#### **Objectives and activities**

Helping Hands Community Outreach Project is a heavenly kingdom focused family support work serving the wider Armagh, Banbridge and Craigavon Borough Council area. We provide a holistic support service enabling everyone in our community to engage with us in a journey of restoration. Each person has individual circumstances and therefore can access the relevant support they require through a needs based approach customised to their current situation.

#### **Achievements and performance**

Many individuals and their families who have been experiencing significant personal difficulties have received help from Helping Hands Community Outreach Project throughout year ended 30 September 2023. It is hoped that the income by way of donations from individuals, business and grant income will continue at a rate that will allow the company to sustain and develop the ministry of Helping Hands Community Outreach Project.

#### **Financial review**

The results of the company for the year are detailed on pages 5 to 12.

#### **Funds held as custodian trustee on behalf of others**

No funds are held as Custodian on behalf of others.

# HELPING HANDS COMMUNITY OUTREACH PROJECT

(A company limited by guarantee)

## Report of the trustees (incorporating the directors' report) for the year ended 30 September 2023

### Statement of trustees' responsibilities

The trustees (who are also directors of Helping Hands Community Outreach Project for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Policies..

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime..

On behalf of the board



.....  
Herbert McAfee  
**Director**

13 June 2024

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of HELPING HANDS COMMUNITY OUTREACH PROJECT.**

I report on the accounts of HELPING HANDS COMMUNITY OUTREACH PROJECT for the year ended 30 September 2023 set out on pages 2 to 13.

**Respective responsibilities of trustees and independent examiner**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
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- d) that there is further information needed for a proper understanding of the accounts to be reached

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, i have found no matters that require drawing to your attention.



.....  
**Samuel David Brown**  
**Independent examiner**  
**S.D. Brown & Company**  
**Carnegie Building**  
**25-27 Edward Street**  
**Portadown**  
**Co. Armagh**  
**BT62 3NE**

13 June 2024

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 30 September 2023**

	Notes	Unrestricted funds £	Restricted funds £	Year ended 30/09/23 Total £	Period ended 30/09/22 Total £
<b>Incoming resources</b>					
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Establishment costs		19,768	-	19,768	33,937
Motor and travelling expenses		9,252	-	9,252	9,298
Accountancy fees		1,860	-	1,860	1,740
Other office expenses		6,933	-	6,933	12,255
Interest payable and similar charges		33	-	33	175
Depreciation and impairment		3,208	-	3,208	2,290
Sundries		4,165	-	4,165	1,011
Volunteer Support		3,390	-	3,390	36
Restricted Funds Transfer		-	-	-	-
<b>Total resources expended</b>		<u>175,099</u>	<u>-</u>	<u>175,099</u>	<u>133,845</u>
<b>Net incoming/(outgoing) resources for the year /</b>					
<b>Net income/(expense) for the year</b>		(307)	-	(307)	167,844
Total funds brought forward		<u>119,113</u>	<u>48,731</u>	<u>167,844</u>	<u>-</u>
<b>Total funds carried forward</b>		<u>118,806</u>	<u>48,731</u>	<u>167,537</u>	<u>167,844</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 13 form an integral part of these financial statements.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Statement of Financial Position**  
**as at 30 September 2023**

	Notes	30/09/23		30/09/22	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		113,145		6,870
<b>Current assets</b>					
Cash at bank and in hand		180,602		163,778	
		<u>180,602</u>		<u>163,778</u>	
<b>Creditors: amounts falling due within one year</b>	6	(56,210)		(2,804)	
<b>Net current assets</b>			<u>124,392</u>		<u>160,974</u>
<b>Total assets less current liabilities</b>			237,537		167,844
<b>Accruals and deferred income</b>	7	(70,000)			-
<b>Net assets</b>			<u>167,537</u>		<u>167,844</u>
<b>Funds</b>	8				
Restricted income funds			48,731		48,731
Unrestricted income funds			118,806		119,113
<b>Total funds</b>			<u>167,537</u>		<u>167,844</u>

The Balance Sheet continues on the following page.

The notes on pages 8 to 13 form an integral part of these financial statements.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

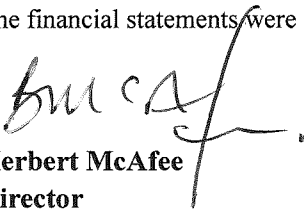
**Statement of Financial Position (continued)**

**Trustees statements required by the Companies Act 2006  
for the year ended 30 September 2023**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- (b) that the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 .
- (c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 13 June 2024 and signed on its behalf by

  
**Herbert McAfee**  
**Director**

**The notes on pages 8 to 13 form an integral part of these financial statements.**

# HELPING HANDS COMMUNITY OUTREACH PROJECT

(A company limited by guarantee)

## Notes to financial statements for the year ended 30 September 2023

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

#### 1.1. Basis of accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Helping Hands Community Outreach Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

#### 1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

# HELPING HANDS COMMUNITY OUTREACH PROJECT

(A company limited by guarantee)

## Notes to financial statements

for the year ended 30 September 2023

### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Depreciation not provided for as Buildings at 30/09/2023 are worth at least Cost plus improvements
Fixtures, fittings and equipment	-	5% straight line
Motor vehicles	-	25% straight line

### 1.6. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

## 2. Grants

	Unrestricted	Year ended 30/09/23	Period ended 30/09/22
	£	£	£
Grants	102,352	102,352	119,685
	<u>102,352</u>	<u>102,352</u>	<u>119,685</u>

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2023**

**3. Employees**

<b>Employment costs</b>	<b>Year ended 30/09/23 £</b>	<b>Year ended 30/09/23 £</b>
Wages and salaries	111,983	57,037
Staff Training and Excursions	180	1,901
	<u>112,163</u>	<u>58,938</u>

No employee received emoluments of more than £60,000 (2022 : None).

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

<b>Year ended 30/09/23 Number</b>	<b>Period ended 30/09/22 Number</b>
<u>6</u>	<u>6</u>

**4. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2023**

5. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 October 2022	-	3,660	5,500	9,160
Additions	103,517	5,966	-	109,483
At 30 September 2023	<u>103,517</u>	<u>9,626</u>	<u>5,500</u>	<u>118,643</u>
<b>Depreciation</b>				
At 1 October 2022	-	915	1,375	2,290
Charge for the year	-	2,177	1,031	3,208
At 30 September 2023	<u>-</u>	<u>3,092</u>	<u>2,406</u>	<u>5,498</u>
<b>Net book values</b>				
At 30 September 2023	<u>103,517</u>	<u>6,534</u>	<u>3,094</u>	<u>113,145</u>
At 30 September 2022	<u>-</u>	<u>2,745</u>	<u>4,125</u>	<u>6,870</u>
6. Creditors: amounts falling due within one year			30/09/23 £	30/09/22 £
Accruals and deferred income			<u>56,210</u>	<u>2,804</u>
7. Accruals and deferred income			30/09/23 £	30/09/22 £
<b>Deferred income</b>				
Increase in year			(75,000)	-
Released in year			5,000	-
At 30 September 2023			<u>(70,000)</u>	<u>-</u>

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2023**

**8. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 September 2023 as represented by:			
Tangible fixed assets	113,145	-	113,145
Current assets	131,871	48,731	180,602
Current liabilities	(56,210)	-	(56,210)
Long-term liabilities	(70,000)	-	(70,000)
	<u>118,806</u>	<u>48,731</u>	<u>167,537</u>

**9. Unrestricted funds**

	At 8 September 2022 £	Incoming resources £	Outgoing resources £	At 30 September 2023 £
Unrestricted Funds	<u>119,113</u>	<u>244,792</u>	<u>(174,545)</u>	<u>189,360</u>

**10. Restricted funds**

	At 8 September 2022 £	At 30 September 2023 £
Voluntary Income		<u>48,731</u>
		<u>48,731</u>

**11. Capital commitments**

There were no capital commitments at the Balance Sheet date.

**12. Related party transactions**

There were no related party transactions during the year.

**13. Controlling interest**

The controlling party of the company is considered to be the Board of Trustees.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2023**

**14. Company limited by guarantee**

HELPING HANDS COMMUNITY OUTREACH PROJECT is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

**Helping Hands Community Outreach Project**

Northern Ireland - Charity number 108781

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# Annual return

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**Charity number: NIC108781**  
**Company number: NI682192**

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Directors' report and unaudited financial statements.**

**for the year ended 30 September 2023**

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

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**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Legal and administrative information**

**Charity number** NIC108781

**Company registration number** NI682192

**Business address** 15 Woodview Avenue  
Portadown  
Co Armagh  
BT62 3BR

**Registered office** 15 Woodview Avenue  
Portadown  
Co. Armagh  
BT62 3BR

**Trustees** William Barker  
Roderick Joyce  
Robert Kerr(Resigned 25/3/2024)  
Gordon Reynolds  
Roberta Williamson(Resigned 22/9/2023)  
Herbert McAfee  
Ross McBride  
Evangeline Millar

**Accountants** SD Brown & Company  
25-27 Edward Street  
Portadown  
Co Armagh  
BT62 3NE

**Bankers** Ulster Bank  
20 High Street  
Portadown  
BT62 1HU

# **HELPING HANDS COMMUNITY OUTREACH PROJECT**

## **(A company limited by guarantee)**

### **Report of the trustees (incorporating the directors' report) for the year ended 30 September 2023**

The trustees present their report and the financial statements for the year ended 30 September 2023. The trustees, who are also directors of HELPING HANDS COMMUNITY OUTREACH PROJECT for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

#### **Structure, governance and management**

The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and are appointed by the Executive Committee, or the company in a General Meeting can be admitted as Trustees.

#### **RISKS**

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

#### **Objectives and activities**

Helping Hands Community Outreach Project is a heavenly kingdom focused family support work serving the wider Armagh, Banbridge and Craigavon Borough Council area. We provide a holistic support service enabling everyone in our community to engage with us in a journey of restoration. Each person has individual circumstances and therefore can access the relevant support they require through a needs based approach customised to their current situation.

#### **Achievements and performance**

Many individuals and their families who have been experiencing significant personal difficulties have received help from Helping Hands Community Outreach Project throughout year ended 30 September 2023. It is hoped that the income by way of donations from individuals, business and grant income will continue at a rate that will allow the company to sustain and develop the ministry of Helping Hands Community Outreach Project.

#### **Financial review**

The results of the company for the year are detailed on pages 5 to 12.

#### **Funds held as custodian trustee on behalf of others**

No funds are held as Custodian on behalf of others.

# HELPING HANDS COMMUNITY OUTREACH PROJECT

(A company limited by guarantee)

## Report of the trustees (incorporating the directors' report) for the year ended 30 September 2023

### Statement of trustees' responsibilities

The trustees (who are also directors of Helping Hands Community Outreach Project for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Policies..

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime..

On behalf of the board

  
.....  
Herbert McAfee  
**Director**

13 June 2024

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Independent examiner's report to the trustees on the unaudited financial statements of HELPING HANDS COMMUNITY OUTREACH PROJECT.**

I report on the accounts of HELPING HANDS COMMUNITY OUTREACH PROJECT for the year ended 30 September 2023 set out on pages 2 to 13.

**Respective responsibilities of trustees and independent examiner**

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
- b) that the accounts do not accord with those accounting records
- c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- d) that there is further information needed for a proper understanding of the accounts to be reached

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, i have found no matters that require drawing to your attention.



.....  
**Samuel David Brown**  
**Independent examiner**  
**S.D. Brown & Company**  
**Carnegie Building**  
**25-27 Edward Street**  
**Portadown**  
**Co. Armagh**  
**BT62 3NE**

13 June 2024

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**

**For the year ended 30 September 2023**

	Notes	Unrestricted funds £	Restricted funds £	Year ended 30/09/23 Total £	Period ended 30/09/22 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Grants	2	102,352	-	102,352	119,685
Donations	2	50,924	-	50,924	164,636
Activities for generating funds		21,516	-	21,516	17,368
<b>Total incoming resources</b>		<u>174,792</u>	<u>-</u>	<u>174,792</u>	<u>301,689</u>
<b>Resources expended</b>					
Shop / Cafe Purchases		1,804	-	1,804	6,787
Staff costs	3	112,163	-	112,163	58,938
Property Costs		555	-	555	-
Food / Emergency Support		9,727	-	9,727	7,378
After Schools/Youth/Bereavement/Counselling Costs		2,241	-	2,241	-
Establishment costs		19,768	-	19,768	33,937
Motor and travelling expenses		9,252	-	9,252	9,298
Accountancy fees		1,860	-	1,860	1,740
Other office expenses		6,933	-	6,933	12,255
Interest payable and similar charges		33	-	33	175
Depreciation and impairment		3,208	-	3,208	2,290
Sundries		4,165	-	4,165	1,011
Volunteer Support		3,390	-	3,390	36
Restricted Funds Transfer		-	-	-	-
<b>Total resources expended</b>		<u>175,099</u>	<u>-</u>	<u>175,099</u>	<u>133,845</u>
<b>Net incoming/(outgoing) resources for the year /</b>					
<b>Net income/(expense) for the year</b>		(307)	-	(307)	167,844
Total funds brought forward		<u>119,113</u>	<u>48,731</u>	<u>167,844</u>	<u>-</u>
<b>Total funds carried forward</b>		<u>118,806</u>	<u>48,731</u>	<u>167,537</u>	<u>167,844</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 13 form an integral part of these financial statements.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Statement of Financial Position**  
**as at 30 September 2023**

	Notes	30/09/23		30/09/22	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		113,145		6,870
<b>Current assets</b>					
Cash at bank and in hand		180,602		163,778	
		<u>180,602</u>		<u>163,778</u>	
<b>Creditors: amounts falling due within one year</b>	6	(56,210)		(2,804)	
<b>Net current assets</b>			<u>124,392</u>		<u>160,974</u>
<b>Total assets less current liabilities</b>			237,537		167,844
<b>Accruals and deferred income</b>	7	(70,000)			-
<b>Net assets</b>			<u>167,537</u>		<u>167,844</u>
<b>Funds</b>	8				
Restricted income funds			48,731		48,731
Unrestricted income funds			118,806		119,113
<b>Total funds</b>			<u>167,537</u>		<u>167,844</u>

The Balance Sheet continues on the following page.

The notes on pages 8 to 13 form an integral part of these financial statements.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

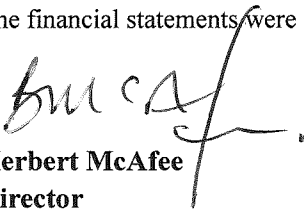
**Statement of Financial Position (continued)**

**Trustees statements required by the Companies Act 2006**  
**for the year ended 30 September 2023**

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
- (b) that the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 .
- (c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 13 June 2024 and signed on its behalf by

  
**Herbert McAfee**  
**Director**

**The notes on pages 8 to 13 form an integral part of these financial statements.**

# HELPING HANDS COMMUNITY OUTREACH PROJECT

(A company limited by guarantee)

## Notes to financial statements for the year ended 30 September 2023

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

#### 1.1. Basis of accounting

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#### 1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

# HELPING HANDS COMMUNITY OUTREACH PROJECT

(A company limited by guarantee)

## Notes to financial statements

for the year ended 30 September 2023

### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Depreciation not provided for as Buildings at 30/09/2023 are worth at least Cost plus improvements
Fixtures, fittings and equipment	-	5% straight line
Motor vehicles	-	25% straight line

### 1.6. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

## 2. Grants

	Unrestricted	Year ended 30/09/23	Period ended 30/09/22
	£	£	£
Grants	102,352	102,352	119,685
	<u>102,352</u>	<u>102,352</u>	<u>119,685</u>

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2023**

**3. Employees**

<b>Employment costs</b>	<b>Year ended 30/09/23 £</b>	<b>Year ended 30/09/23 £</b>
Wages and salaries	111,983	57,037
Staff Training and Excursions	180	1,901
	<u>112,163</u>	<u>58,938</u>

No employee received emoluments of more than £60,000 (2022 : None).

**Number of employees**

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

<b>Year ended 30/09/23 Number</b>	<b>Period ended 30/09/22 Number</b>
<u>6</u>	<u>6</u>

**4. Taxation**

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2023**

5. Tangible fixed assets	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 October 2022	-	3,660	5,500	9,160
Additions	103,517	5,966	-	109,483
At 30 September 2023	<u>103,517</u>	<u>9,626</u>	<u>5,500</u>	<u>118,643</u>
<b>Depreciation</b>				
At 1 October 2022	-	915	1,375	2,290
Charge for the year	-	2,177	1,031	3,208
At 30 September 2023	<u>-</u>	<u>3,092</u>	<u>2,406</u>	<u>5,498</u>
<b>Net book values</b>				
At 30 September 2023	<u>103,517</u>	<u>6,534</u>	<u>3,094</u>	<u>113,145</u>
At 30 September 2022	<u>-</u>	<u>2,745</u>	<u>4,125</u>	<u>6,870</u>
6. Creditors: amounts falling due within one year			30/09/23 £	30/09/22 £
Accruals and deferred income			<u>56,210</u>	<u>2,804</u>
7. Accruals and deferred income			30/09/23 £	30/09/22 £
<b>Deferred income</b>				
Increase in year			(75,000)	-
Released in year			5,000	-
At 30 September 2023			<u>(70,000)</u>	<u>-</u>

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**Notes to financial statements**  
**for the year ended 30 September 2023**

**8. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 September 2023 as represented by:			
Tangible fixed assets	113,145	-	113,145
Current assets	131,871	48,731	180,602
Current liabilities	(56,210)	-	(56,210)
Long-term liabilities	(70,000)	-	(70,000)
	<u>118,806</u>	<u>48,731</u>	<u>167,537</u>

**9. Unrestricted funds**

	At 8 September 2022 £	Incoming resources £	Outgoing resources £	At 30 September 2023 £
Unrestricted Funds	<u>119,113</u>	<u>244,792</u>	<u>(174,545)</u>	<u>189,360</u>

**10. Restricted funds**

	At 8 September 2022 £	At 30 September 2023 £
Voluntary Income		<u>48,731</u>
		<u>48,731</u>

**11. Capital commitments**

There were no capital commitments at the Balance Sheet date.

**12. Related party transactions**

There were no related party transactions during the year.

**13. Controlling interest**

The controlling party of the company is considered to be the Board of Trustees.

**HELPING HANDS COMMUNITY OUTREACH PROJECT**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 30 September 2023**

**14. Company limited by guarantee**

HELPING HANDS COMMUNITY OUTREACH PROJECT is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.