

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
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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 £
Incoming resources					
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
Total incoming resources		<u>174,792</u>	<u>-</u>	<u>174,792</u>	<u>301,689</u>
Resources expended					
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		-	-	-	-
Total resources expended		<u>175,099</u>	<u>-</u>	<u>175,099</u>	<u>133,845</u>
Net incoming/(outgoing) resources for the year /					
Net income/(expense) for the year		(307)	-	(307)	167,844
Total funds brought forward		<u>119,113</u>	<u>48,731</u>	<u>167,844</u>	<u>-</u>
Total funds carried forward		<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	
		£	£	£	£
Fixed assets					
Tangible assets	5		113,145		6,870
Current assets					
Cash at bank and in hand		180,602		163,778	
		<u>180,602</u>		<u>163,778</u>	
Creditors: amounts falling due within one year	6	(56,210)		(2,804)	
Net current assets			<u>124,392</u>		<u>160,974</u>
Total assets less current liabilities			237,537		167,844
Accruals and deferred income	7	(70,000)			-
Net assets			<u>167,537</u>		<u>167,844</u>
Funds	8				
Restricted income funds			48,731		48,731
Unrestricted income funds			118,806		119,113
Total funds			<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
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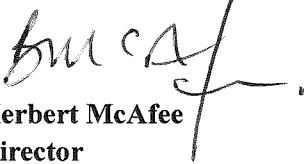
Statement of Financial Position (continued)

**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

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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	Period ended
	£	30/09/23	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
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Notes to financial statements
for the year ended 30 September 2023

3. Employees

Employment costs	Year ended 30/09/23 £	Year ended 30/09/23 £
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:

Year ended 30/09/23 Number	Period ended 30/09/22 Number
<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
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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 £
Cost				
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>
Depreciation				
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>
Net book values				
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 £
Deferred income				
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
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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
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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.