

**Charity Registration Number:
109584**

**The Giving Shed, Helping Others
Report and Accounts for the Year Ended
31 August 2024**

The Giving Shed, Helping Others

Report and Accounts for the Year Ended 31 August 2024

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The Giving Shed, Helping Others

Trustees Annual Report for the Year Ended 31 August 2024

The Trustees present their report and accounts for The Giving Shed, Helping Others for the year ended 31 August 2024.

Public Benefit Statement

The Trustees of The Giving Shed, Helping Others confirm that they have had due regard for the guidance on Public Benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the group continued to provide the Public Benefits through the providing resources and services on offer. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Public Benefit

The direct benefits which flow from our purpose are to help others through the donation of lightly used goods like clothing and food to support people of all ages regardless of their background or beliefs, who find themselves dealing with difficult issues or circumstances.

The Giving Shed, Helping Others carries out its purpose by supporting and providing resources for those who are struggling with everyday living including recycling and donating lightly used clothes, toys, donations of pantry and toiletry items .

Achievements and Performance

Following the creation of the group in August 2023, The Giving Shed, Helping Others continued to fundraise throughout 2023-24. A number of events were organised including a jumble sale, a car boot sale and a Christmas Free night. Funds raised went towards hygiene products and non perishables for donating to those in need. Chatty Ladies was formed to encourage ladies to get out in the community for socialising, chat and wellbeing.

The Giving Shed, Helping Others is a non-profit making organisation. Total income for the period amounted to £18,846. Income derived from donations and gifts amounted to £2,847 and other income from grant bodies and charitable activities amounted to £15,999.

Total expenditure for the period amounted to £2,915.

The net income for the period amounted to £15,931 with net assets of £16,406 at 31 August 2024; represented by £2,818 of unrestricted funds and £13,588 restricted funds. The Trustees consider that The Giving Shed, Helping Others is in a satisfactory position to carry on its charitable activities.


[Liz McLaughlin \(Sep 12, 2024 11:47 GMT+1\)](#)

Ms L McLaughlin
Trustee

The Giving Shed, Helping Others

Independent Examiner's Report to the Trustees of The Giving Shed, Helping Others

I report on the accounts of The Giving Shed, Helping Others for the year ended 31 August 2024, which are set out on pages 3 to 5.

Respective Responsibilities of the Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:

- examine the accounts under section 65 of the Charities Act 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act 2008;
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

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.

My 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:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. 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 (1) to (4) 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.



KHA Higgins FCA
Chartered Accountant

9 Knockanully Road
Martinstown
Ballymena
BT43 7LZ

This report was signed on 12 September 2024.

The Giving Shed, Helping Others

Statement of Receipts & Payments for Year End:

31 August 2024

	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £
RECEIPTS			
Donations & Legacies			
Donations and gifts from individuals	2,847		2,847
Revenue grants and income from non public bodies			
National Lottery Awards For All		11,598	11,598
Halifax foundation		1,990	1,990
Clothes Recycling	504		504
Fundraising	1,907		1,907
	5,258	13,588	18,846
PAYMENTS			
Expenditure on charitable activities			
Rent	722		722
Fundraising costs	377		377
Donations made	370		370
Products for Giving	675		675
Insurance	131		131
Maintenance	78		78
Chatty Ladies	440		440
Marketing	122		122
	2,915	-	2,915
Surplus / (Deficit) for the Period	2,343	13,588	15,931

The Giving Shed, Helping Others

Statement of Assets & Liabilities - Year Ended:

31 March 2024

FUNDS RECONCILIATION

	Current Year Unrestricted Funds 2024 £	Current Year Restricted Funds 2024 £	Current Year Total Funds 2024 £
Total Funds brought forward	476	-	476
Surplus / Deficit this Period:	2,343	13,588	15,931
Total Funds carried forward 31.08.24	2,818	13,588	16,406

Bank & Cash Balances

Lloyds Bank	15,436
Credit Union	486
Cash in Hand	485

16,406

Other Assets (Unrestricted Fund)

Other Creditors (Unrestricted Fund)

-

TOTAL NET ASSETS

16,406

This report was approved by the Trustees on 12 September 2024 and signed on their behalf by:

Liz McLaughlin

Liz McLaughlin (Sep 12, 2024 11:47 GMT+1)

Ms L McLaughlin
Trustee

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The Accounts have been prepared on the receipts and payments basis, under the historical cost convention, and in accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 which are applicable to the financial years of registered charities beginning on or after 1 January 2016 or their date of registration with The Charity Commission for Northern Ireland.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees, after reviewing the financial forecasts for future periods, are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.









R&P Giving Shed 31.08.24

Final Audit Report

2024-09-12

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