

Just Helping Children
(A company limited by guarantee)
Report and Financial Statements
For the year ended 30 September 2023

Charity no: 1164473 / SC046157

Company no: 09758847



JUST HELPING CHILDREN

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	Page
Legal and administrative information	1
Report of the Trustees	2 - 14
Independent Auditors Report	15 - 17
Statement of Financial Activities	18
Balance Sheet	19
Statement of Cash Flows	20
Notes to the Financial Statements	21 - 30

JUST HELPING CHILDREN
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 30 September 2023

Trustees: See Trustees Report

Registered office: 85 Prince of Wales Road
Norwich
Norfolk
NR1 1DG

Company Number: 09758847

Charity Number: 1164473 (England & Wales)
SC046157 (Scotland)

Auditors: Sexty & Co
Chartered Certified Accountants
Registered Auditor
124 Thorpe Road
Norwich
NR1 1RS

Bankers: HSBC Bank plc
105 Mount Pleasant
Tunbridge Wells
TN1 1QP

Investment Managers: Quilter Cheviot
One Kingsway
London
WC2B 6AN

JUST HELPING CHILDREN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 September 2023

The charity Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity Trustees to prepare financial statements for each 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 charity for that period. In preparing the 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Each of the Trustees confirms that to the best of his/her knowledge there is no information relevant to the audit of which the auditors are unaware. Each of the Trustees also confirms that he/she has taken all necessary steps to ensure that he/she is aware of all relevant audit information and that this information has been communicated to the auditors.

Reference and administrative details of the Trust, its Trustees and advisers

Just Helping Children is a company limited by guarantee (number 09758847) and a registered charity (number 1164473). It is governed by its Memorandum of Association and Articles of Association dated 2 September 2015. The company was incorporated on 2 September 2015. The company also registered as a charity with the office of the Scottish Charity Regulator (OSCR) (number SC046157) on 24 November 2015.

The names of the Trustees, who served during the year and up to the date of this Report are set out as follows:

Trustee

Miss Sheena Dunne	Resigned 23 July 2023
Miss Jacqueline Tapp	throughout this financial period
Mrs Eleanor Florey	throughout this financial period
Miss Louise Elliot	throughout this financial period
Miss Lisa Peacock	throughout this financial period

Structure, governance and management

The Board comprises of five Trustees who are also the company directors under company law. Trustees consider the board of Trustees and the Chief Executive Officer as comprising the key management personal of the charity in charge of directing, controlling and running the charity on a day to day basis. All Trustees give of their time freely. The Chief Executive Officer is responsible for the day to day operations of the charity and has documented authority from the Board.

JUST HELPING CHILDREN

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2023

New Trustees are appointed by the existing Trustees and serve for three years after which they may put themselves forward for re-appointment. Articles of Association provide for a minimum of three trustees. There is no maximum number. New Trustees are provided with a complete Trustee Induction Pack which includes information on the history and structure of the organisation, recent accounts, minutes of Board meetings and information on the roles and responsibilities of charity Trustees and general guidance on running an effective charity. Trustees are encouraged to request training on any issues relevant to their position in the organisation. On appointment new trustees sign a model trustee declaration statement. The induction process includes following a role description and the good practice guides of the Charity Commission and an initial meeting with the trustees and chief executive officer.

In the bi-monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the charity. Questions arising at Board meetings are decided by a majority of votes if agreement cannot be reached. In the case of equal votes, the Chair has a second or casting vote. Any changes to the Articles of Association must also be agreed by Trustees. The day to day administration of the charity is delegated to the chief executive officer. The Board met 6 times during this financial year.

The pay of the Chief Executive is reviewed annually.

All trustees give of their time freely and no trustee remuneration was paid in the year. No trustee had any beneficial interest in any contract with the charity during this period.

Trustees are encouraged to request training on any issues relevant to their position in the organisation.

Risk Management

The charity's Trustees regularly consider the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. A risk assessment process is included as part of the strategic plan, regularly reviewing the range of risks affecting the Charity and implementing procedures to minimise adverse effects. The current significant risk is considered to be the impact of the cost of living crisis and inflationary pressures on our overall fundraising efforts.

The strategic plan, which is reviewed annually, includes tactics to mitigate any risks. The reserves policy outlined later is intended to protect the charity from fluctuations in income or the short-term reduction of unrestricted funding.

The Trustees have satisfied themselves that adequate systems and procedures are in place to manage the risks identified. Risk is an everyday part of charitable activity and managing it effectively is essential if the trustees are to achieve their key objectives and safeguard charity funds and assets. Where appropriate, risks are covered by insurance.

The trustees have established a risk policy which outlines the basic principles and strategies that are applied to manage the risks. The risk framework allows the trustees to:

- Identify the major risks that apply to the charity;
- Make decisions about how to respond to the risks;
- Make an appropriate statement regarding risk management in annual report.

Identifying and managing the possible and probable risks is a key part of effective governance. By managing risk effectively, trustees help ensure that:

- Significant risks are known and monitored, enabling trustees to make informed decisions and take timely action;
- The charity makes the most of opportunities and develops them with the confidence that any risks will be managed;
- Forward and strategic planning are improved;
- The charity's aims are achieved more successfully.

JUST HELPING CHILDREN

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2023

The following framework dictates how we mitigate the identified risks: Formulating detailed fundraising plans and having regular financial reviews, together with a system of phased expenditure to enable responsible budget management:

- A clear structure of delegated authority and control;
- Maintaining reserves in line with the charity's reserves policy;
- Regular monitoring of contracts.

GDPR

The organisation is registered under the Data Protection Act and is compliant with the General Data Protection Regulations 2018. GDPR has been fully complied with and continues to be reviewed and enhanced with clear rationales in place for what data we keep and why alongside our privacy and retention policies.

Fundraising Regulator

The charity is committed to the independent regulation of charitable fundraising. The charity is a paying member of the Office of the Fundraising Regulator and adheres to their guidelines and we are working towards full compliance with the Charity Governance Code.

Charity's Objects

Just Helping Children's objects are set out in our Articles of Association.

The charity offers support to the families of ill and disabled children in the UK who need specialist medical surgery, treatment, therapy and equipment, giving a better quality to their young lives and real hope for their future.

Our mission is to enable families to fundraise for their child's treatment at the right time and place. Our vision is that every child gets the treatment they need to transform their life.

Values

Respectful – to respect yourself and others at all times and treat others with dignity;

Equality – treat everyone equally, with fairness, parity and without discrimination, prejudice and bias;

Understanding – to listen and respond positively to our members, partners and supporters;

Caring – showing care and consideration to everyone;

Integrity – to act at all times with integrity, honesty and sincerity.

The charity provides the support to help families to raise the money for medical treatment and therapy within the self-funded sector of medicine and healthcare in the UK and Ireland. Funds are also raised for surgery and treatment by medical specialists abroad, where the specialist knowledge and expertise are available, in order to treat children as quickly as possible, often with ground-breaking therapies not available in the UK.

Parental choice is always key. We ensure parents ask the right questions to help guide them to the best solution for their child. Ultimately the parent makes the decision regarding the best treatment available on advice from many sources. However, should the preferred parental solution be an untried or untested treatment outside a clinical trial Just Helping Children will not support the fundraising for this child.

Where the Charity is unique is the well-established fundraising infrastructure and support mechanism around the marketing and communication of individual campaigns that allows families to quickly establish their fundraising story and start to receive donations. Families have the peace of mind that their funds are being managed by a well-established charity in accordance with Charity Commission guidelines and know they can contact the team to discuss their campaign and get support, encouragement and guidance. Donors have the reassurance that their donations will be used appropriately and within the guidelines set by the fundraising regulator unlike unregulated crowdfunding campaigns established by individuals that are not subject to the same checks.

JUST HELPING CHILDREN

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2023

The number of disabled children continues to grow and this is anticipated to increase further in the coming years driven by improved diagnosis, reduced stigma in reporting disability and better survival rates for pre-term infants.

With 1 in every 400 children born with cerebral palsy it is perhaps not surprising that a significant number of the families we support have a child living with this condition. Many are raising funds for additional physiotherapy not offered on the NHS or specialist equipment. For some, there is the option of Selective Dorsal Rhizotomy (SDR) a surgical procedure, an often life changing operation which reduces stiffness and spasticity in a child's muscles which in turn enables a child to have a greater level of control, dexterity, range and mobility enhancing the quality of life.

Just4Children offers a well-established fundraising infrastructure and support mechanism around the marketing and communication of individual campaigns that allows families to quickly establish their fundraising story and start to receive donations. Families have the peace of mind that their funds are being managed by a well-established charity in accordance with charity commission guidelines and know they can contact the team to discuss their campaign and receive support, encouragement and guidance.

Objectives and activities for the public benefit

The Charity offers support to the families of ill and disabled children in the UK who need specialist medical surgery, treatment, therapy and equipment, giving a better quality to their young lives and real hope for their future.

Our mission is to enable families to fundraise for their child's treatment at the right time and place. Our vision is that every child gets the treatment they need to transform their life.

For any individual to try and set up their own charity is time-consuming and expensive. By working with The Charity, families can establish their own personalised campaign within our charity, take advantage of our well-known brand and raise funds tax-efficiently. By sharing all the costs of achieving these advantages families are also ensuring their campaigns are run as efficiently and effectively as possible through a team of dedicated and conscientious professionals.

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities of the Charity. The Trustees have given due regard to the public benefit provided by the charity in relation to its charitable purpose as set out by the Objects. The Trustees will continue to ensure that the principal activities of the charity are to provide public benefit.

The charity works to ensure that all families with ill and disabled children are made aware of the help and support that we can offer and we have particularly developed our social media accordingly. There are over 800,000 ill and disabled children in the UK and we do not means test anyone who comes to us for support.

Just Helping Children provides fundraising support for families in these areas:

- Life changing treatment for children with brain injuries;
- Access to quality of life enhancing surgeries and treatments like Selective Dorsal Rhizotomy (SDR) and stem cell therapy;
- Access to life-saving surgeries and treatments;
- Probable and likely surgeries and treatments as yet not diagnosed;
- Short breaks and holidays for children with families fighting illnesses and disabilities;
- Mobility and sensory equipment;
- Holistic therapy and support programmes for autistic children;
- Adaptions to homes and living environments to improve quality of life;
- Sports equipment to enable talented disabled athletes to participate in competitive sport;
- And any other areas the trustees feel will benefit children who have disabilities and sickness.

JUST HELPING CHILDREN

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2023

Diversity

We recognise that equality, diversity and inclusion is not only essential to building an inclusive workforce, but it is also at the heart of our charitable objectives to promote and deliver equality of access to our services for disabled and other vulnerable children and young people within the community who need our help. We aim to create a safe and welcoming atmosphere for everyone. We want to challenge all forms of oppression including those based on race, ethnicity, nationality, creed, gender, sex, class, sexuality, gender reassignment, learning ability, physical impairment, mental illness, HIV status, age, occupation, income, wealth and unrelated criminal conviction. We aim to design our activities, services and decision making processes specifically to encourage and support participation from people who face disadvantage in society, including women, BME people, disabled people, LGBTQ people, and people on low incomes.

Volunteers

The Trustees are extremely grateful for the considerable contribution made by the charity's volunteers and fundraisers in support of our children.

Grant Policy

The trustees have established its grant making policy to achieve its objectives and aims. The trustees make grants where they believe that their contribution will make a real difference to a young life. Applications will be considered by the trustees at the bi-monthly trustee meetings. The trustees will not be able to make grants to all of those who apply depending on funds available.

Applications from any geographical area within the UK or Ireland are eligible for consideration. Applications can be made by individuals and organisations. Each application is considered on a case by case basis.

The trustees apply the funds of Just Helping Children at their discretion and in accordance with the charitable purposes and objectives of the charity. The number of children that can be supported by the trustees is necessarily limited to the amount of funds that are available for distribution each year.

The trustees have determined that the current priorities for funding are:

- Assisting families in the greatest need of financial or urgent support.

The priorities for support will be reviewed by the trustees every year and may be changed depending upon circumstances and the perceived effectiveness of the application of funds. Any change to these priorities must still fulfil the charitable purpose and objectives of the charity.

The UK is a fundamentally generous, charitable country. That is never more evident than in times of crisis. Worryingly, the extra giving we saw in 2022 was not the result of more people giving, but of more being given by the same number of people. At the same time, the drop in participation in fundraising events and volunteering, initially a necessity due to Covid lockdowns, now appears to be locked in.

This financial year has seen a slight fall in levels of donations with a 10% plus increase in costs primarily due to high inflation.

The NHS is experiencing some of the most severe pressures in its 70-year history. A new piece of economic research by Scope and the Disabled Children's Partnership conducted in 2022 revealed a funding gap for disabled children's health of £2.1 billion – an increase of over £500 million since the last calculation in 2016. This includes a £573 million funding gap in disabled children's social provision, and a £1.5 billion gap in disabled children's NHS spending.

JUST HELPING CHILDREN

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2023

According to the Disabled Children's Partnership one child out of every 20 in the UK, is registered as disabled, and Just4Children currently helps over 600 per annum. With the NHS at full capacity, children with additional needs don't get everything they need, with a total funding gap in disabled children's services described as above. Therefore, families need to make critical choices about how they access healthcare interventions, making fundraising inevitable for some families with a huge spike predicted in crowdfunding, which is expected to increase by 14.7% annually over the next four years. This makes the charity's service offering a necessity for families and our aim is to help as many of those families as possible across the UK, with more effective and tax efficient fundraising service and model to offer families than traditional crowdfunding sites.

It is clear that the lack of resource is impacting heavily on finances of families across the UK and Ireland from all backgrounds and walks of life so Just4Children has a vital role to play in continuing to bridge the funding gaps. We help families to fundraise in more effective and robust ways than traditional platforms.

This year has seen us spend significant monies on operations, therapies and equipment that make life changing differences to children, and take the financial burden away from the NHS. If we can support a child to get an operation or a piece of equipment that the NHS cannot provide which makes a lasting long-term improvement for that child's health, the NHS saves money in the long-term. We are proud to do our bit to support the NHS in these difficult times.

We look forward to 2024 and the challenges it will bring and know with our small, dedicated team we will leave no stone unturned in providing the support and help our children so vitally need.

Impact

We stayed in touch with parents regularly throughout the year to check they had what they needed, and to be a listening ear when they needed to offload the stress that the pandemic had caused for them. In particular, we were able to help our families meet the challenges of the pandemic and lockdowns with additional support. We worked with therapists and health centres to ensure that many children were able to take part in physiotherapy and sensory sessions online at home. We also assisted finding pieces of specialist equipment for home use to help keep muscles active in a safe and enjoyable way, ensuring that better physical and mental health were maintained during a period when many of these children's conditions might have deteriorated otherwise.

Our website was developed further and regularly reviewed and updated, drawing more families and donors ensuring information and support was easier to locate. Our 0800 telephone number also enables to families to contact us free of charge.

Work has also continued to develop our social media and our support of our families via this method helping families to use social media more effectively to spread the word about their campaign and improve their ability to fundraise. Our use and interaction of Facebook and Twitter continues to improve and our Instagram usage continues to help show our work and impact. We continued to develop our PR and media activity and provide support for families when interacting with written or spoken media including TV and radio interview support.

Promoting Our Story

Our website was regularly reviewed during the year and changes made to ensure information and support was easier to locate and understand. We also continue with a web-chat service to interact with those visiting our site to provide immediate help and support should it be required.

Activity around social media continued to be developed throughout this financial year, with the Charity fully utilising its Google ad-words grant to ensure that families and supporters were guided towards our site more easily. A new social media agency was appointed in this financial year and we are thrilled with the progress made with them to date.

JUST HELPING CHILDREN

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2023

Our use and interaction with Facebook and Twitter continues to improve and our Instagram usage continues to help show our work and impact. We continued to develop our PR and media activity and provide support for families when interacting with written or spoken media including TV and radio interview support.

Enquiries: the charity responded to 140 direct enquiries for support;
Website: our website recorded over 35,000 page impressions each month;
Social Media: our Facebook reach grew to 46,000 followers.

Our Work

All data is now completely migrated to the cloud to strengthen data security.

Our Finance Sub-Committee oversees all financial elements of the charity including our accounting practices and investment performance as well as looking at our audits, budgeting process and strategic risk register. This committee meets 6 times a year.

We continued to develop our systems and our invoice and payment processes still further in this financial year.

Our safeguarding policies have been reviewed. There have been no notifiable incidents.

Donors can be assured that we comply with the regulatory standards for fundraising. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise and adherence to the Code of Fundraising Practice. We encourage our fundraising service providers we engage with to also be signed up to the code. This report covers the requirements charities must follow as set out in the Charities Act 2016.

We sometimes engage professional fundraisers to help us deliver fundraising initiatives. We aim to ensure those agencies we employ also observe the highest standards in terms of fundraising practice.

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We received 5 complaints in this financial year. In contrast, last year we received 10 so this represents a 30% decrease.

We responded to all complaints within 10 days. Complaints are dealt with in-line with our fundraising complaints policy. Most serious complaints are escalated to our CEO and Trustees so they can consider lessons learnt. We report to the Fundraising Regulator on the totality of our complaints.

Helping Families

We have supported 90 new families in this financial year, over 400 families in total within the year. We have enabled children with an extensive array of conditions to obtain the additional help they have needed. For some, there is the option of SDR surgery, an often life changing operation which reduces stiffness and spasticity in a child's muscles which in turn enables a child to have a greater level of movement and thus an improved quality of life.

We support many surgeries including several dorsal rhizotomy for children with cerebral palsy to reduce pain and spasticity and to increase their mobility and independence.

Having access to specialist equipment can often be life-changing for children with a disability or mobility difficulties, but with such high price tags, the NHS cannot always fund such transformational equipment, so this is where we are vital.

JUST HELPING CHILDREN

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2023

We assist families in their fundraising missions for all sorts of equipment including orthotics, assistive technology for communication, car adaptations to make vehicles wheelchair friendly which can help children thrive and reach their full potential.

We support many therapies and treatments including physiotherapy and rehabilitation, speech and language therapy, occupational therapy, hydrotherapy and music therapy.

We also help in home adaptations including creating safe gardens and outdoor spaces for children with mobility and sensory issues, making homes accessible for those in wheelchairs and with physical disabilities including adapting bathrooms and bedrooms and installing stairlifts.

Team Support

Our team support helps in these ways:

- we have a free phone number and are available for support and guidance everyday of the year;
- we use accessibility software on our website;
- we set up an online fundraising campaign page, managing all off-line donations via cash and cheques;
- we give a grant to market the campaign;
- we help families promote their campaign and gain exposure through the press and TV;
- we promote campaigns on many social media channels;
- we provide a fundraising kit;
- we provide PR support and advice;
- we claim gift-aid where appropriate;
- we put families in touch with each other for moral support via our Facebook Support Group;
- we help access match funding and corporate donations;
- we pay all the invoices and can help with travel and accommodation advice giving real certainty to donors that funds are being used for the purposes intended and complying with charity commission guidelines and best practice;
- we work with other charities and trusts who offer grants;
- one of our Trustees has gone through the whole fundraising process with her son, and is available for support and advice;
- grants are available to families or organisations in greatest need of fundraising support.

Medical conditions we have helped families with include:

- Autism
- Cerebral Palsy
- Congenital Hypotonic
- Cystic Fibrosis
- Dystonia
- Down Syndrome
- Epilepsy
- Global Development Delay
- Hypermobility
- Hypoxic Ischemic Encephalopathy
- Meningitis
- Plagiocephaly
- Retts Syndrome
- Scoliosis
- Swan
- Visual Impairments

JUST HELPING CHILDREN

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2023

This is by no means an exhaustive list and we often help families with children with undiagnosed syndromes looking for new and ground-breaking treatments. Our Medical Advisor, Rachael Hutchinson, a consultant at the Norfolk and Norwich Teaching Hospital Foundation Trust reviews historical cases looking at outcomes and impacts of treatments longer term as well as reviewing new procedures and illnesses being presented to our charity to review their safety and appropriateness.

Hospitals and treatment centres where we have helped children this year include:

- Able2B
- ABR Belgium
- Acibadem Malsak Hospital
- Adeli Center
- Addenbrooke's Hospital
- Alder Hey Hospital
- Alex's Place
- Barefootphysio Dublin
- Belecon Health
- Blue Skies
- Bristol Hospital
- Celtic Strength
- Centrum Terapii Medek
- Fralin Institute
- Great Ormond Street Hospital
- Hippomedical Center
- Hobbs Rehabilitation
- Hope Center
- Institut Chiari
- Just4Kids
- Juventas
- Kids Therapy Works
- London Children's Orthopaedics
- London Orthotics
- Mercy Hospital
- NAPA Centers
- Navita Rehabilitacja
- Olinek Center
- Paley European Institute
- Peto Institute
- Physio Goals
- Plasticity Center
- Portland Hospital
- PT Kids
- Quest 88
- Rehab Mart
- Rocky Mountain
- SDR Fitness
- SDR Progression
- Smile Therapy
- Stem Cell Institute
- St Louis Children's Hospital
- St Mary's Medical Center
- Swimlab
- The Family Hope Center
- Total Children's Therapy
- University Hospital Bristol

JUST HELPING CHILDREN

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2023

Financial Review

The charity's work is mainly reliant on donations from the general public, companies and trusts. A fraction of our revenue comes from our commercial partners.

The results for the year are reported on pages 18, 19 and 20 together with the explanatory notes and policies.

Trustees believe that designating funds reflects well the fact that whilst funds are raised in the name of a child, they are Just Helping Children funds and if not utilised for any reason can be used to help other families who have ill or disabled children with needs.

Controls

The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities:

- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable and reviewed at every Trustee meeting; and
- the charity complies with relevant laws and regulations.

Systems

Trustees regularly review the system of controls for effectiveness at least annually. The framework is relevant and appropriate to the charity as well as not too onerous or disproportionate. The Trustees follow The Charity Commission Self-assessment Guidance which assists the them in their review.

To ensure that the controls are effective the Trustees regularly monitor activities including:

- a clear strategy underpinned by annual plans;
- a balanced and involved Trustees who have clear terms of reference;
- the Trustees request and receive regular reporting from executive management;
- strong oversight by CEO with clear roles and responsibilities.

Reviews

Financial matters are reviewed regularly around effectiveness of our business model, level of reserves, management of investments and effective insurance. The Trustees are confident that the charity has adequate resources to continue in operational existence.

Controls in place to manage these risks include:

- annual budgeting and forecasting processes with regular reporting of our financial position to Trustees;
- a clear reserves policy;
- an investment policy and investment managers who report on performance regularly.

Compliance

Risks relating to non-compliance of required regulations are reviewed regularly including data protection, health and safety, employment and financial:

Controls in place to manage these risks include:

- effective policies, staff awareness and effective advisors.
- As legally required the Trustees keep sufficient accounting records and prepare and file an annual report and accounts.
- The Trustees manage the risks of fraud and financial crime effectively.

JUST HELPING CHILDREN

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2023

Some of the controls in place include:

- Appropriate policies such as anti-bribery; anti-fraud; anti-money-laundering; and whistleblowing;
- Appropriate training for staff;
- Identity and due diligence checks on organisations that the charity works with;
- Secure IT systems;
- Appropriate reporting procedures.

Investment Policy

This was last reviewed in January 2023 and Trustees agree it remains fit for purpose.

Our investment objectives are primarily to invest in an ethically sound manner in order to protect the value of the charity's assets against inflation and provide modest returns through a combination of income distribution and capital growth. The charity's assets are invested widely and are diversified by asset class which may include cash, bonds, equities, property and any other asset that is deemed suitable by the charity.

The charity is expected to exist in perpetuity and investments should be managed to meet the investment objective and ensure this sustainability. We regularly review the performance of these investments and will take advice from investment experts and our investment managers when needed.

Investment Risk

- The Charity is reliant on fund raising and donations for its activities.
- The key risk to the long-term reserves is inflation, and the assets should be invested to mitigate this risk over the long term. The Trustees understand that this is likely to mean that investment will be concentrated in one or more actively managed multi asset common investment funds and that the capital value will fluctuate to a small degree.
- The short-term reserves are held to provide financial security and may be required at short notice. As such capital volatility cannot be tolerated and investment of these assets should be focused on minimising this.

We regularly review the performance of these investments and will take advice from investment experts and our investment managers when needed.

Property Portfolio

Our properties are now fully leased with no voids at the year end. Our long-term objective remains to retain these commercial properties to generate income maximising the return to benefit the charity.

Reserves Policy

Trustees have retained reserves in order to give financial security, to take account of the fluctuations in flow of funds with seasonal variations, to fund day to day expenditure and to enable the charity to cope with setbacks or take advantage of opportunities.

The trustees have established a reserves policy to meet the following objectives:

- to comply with prudent accounting principles and the requirements of SORP;
- to comply with donor requirements where those are specified;
- to safeguard the long-term financial management and sustainability of the charity with a view to achieving its charitable objectives.

Trustees will review the level of reserves each year to ensure that they meet the objectives of this policy.

Reserves are held to protect the charity's work from unforeseen falls in income or urgent unexpected expenditure (including any potential wind down), allowing an orderly response to the financial implications that might arise from these events. This is the minimum level of reserves the charity should always carry to protect itself against unknown future risk and maintain long-term financial sustainability.

JUST HELPING CHILDREN

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2023

To manage risk the policy is to hold funds sufficient to cover:

- Eighteen months operating expenditure. Sufficient funds to cover campaigns lasting on average three years, funds to protect the charity from unforeseen falls in income and any additional specific risks.

The charity's total reserves at the balance sheet date were £4,029,278 of which £477,733 (2022 £500,115) relate to unrestricted general funds and £3,551,545 (2022 £3,624,866) relate to unrestricted designated funds.

Unrestricted designated funds are donations made to the charity in response to a specific campaign or appeal and are set aside from the unrestricted funds.

Of the charity's total reserves £2,464,361 (2022 £2,111,269) can only be realised by disposing of tangible fixed assets.

Fundraising Policy

It is the kind generosity of our supporters that make our work possible. We rely mostly on voluntary fundraising directly and through our families to deliver our services and work hard to ensure we raise, manage and spend our funds wisely and well.

To this end, we are a member of the Fundraising Regulator Self-Regulatory Scheme. As members of the scheme, we follow their Code of Fundraising Practice and comply with the key principles embodied in the Code. Many of our families raise funds for us locally and we ensure that they have all the information they need to comply with our policies and procedures.

It is hugely important to us that our supporters trust us and are well looked after. We are open, honest and accountable. We respect the rights, dignities and privacy of our supporters and beneficiaries. We will not put undue pressure on members of the public to make a donation.

Fundraising is discussed regularly at Board meetings, to help ensure that our fundraising practices reflect and reinforce our values.

We take the protection of the personal data of all our supporters and donors extremely seriously, and constantly review and monitor our fundraising policies and procedures to ensure we deliver 'best practice'

Future Plans

Our plans include:

- strengthening existing support and opportunities available to families;
- increasing our presence in communities online and with suppliers and service providers so families that are eligible find out about us more easily;
- progressively focusing our work to support families with the ultimate objective of raising the funds required for campaigns and most importantly, securing the support from these families once their campaign has ended to spread awareness of our work and to help with general fundraising.

2023-2024 will be a further year of consolidation and development. The Trustees will constantly review procedures to do what the charity does more effectively and efficiently, particularly how to support families further:

- family support documents to be reviewed annually to ensure relevance;
- we will aim to increase our profile online with communities, suppliers and service providers so that families can find out about us more easily.

JUST HELPING CHILDREN

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2023

The priorities for the charity in 2023-2024:

- Growing our communications and engagement reach and impact in an efficient and effective manner;
- Developing and strengthening our governance processes;
- The family journey with us will be mapped from start to finish and processes and documents altered accordingly to ensure that it is as simple, easy and family friendly as possible.

Trustees' Responsibilities Statement

The trustees (who are also directors of Just Helping Children for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 period. In preparing these financial statements, the trustees are required to:

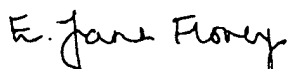
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on 28th January 2024 and signed on its behalf by:



Eleanor Jane Florey
Chair of Trustees

JUST HELPING CHILDREN

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

We have audited the financial statements of Just Helping Children (the 'charitable company') for the year ended 30th September 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th September 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

JUST HELPING CHILDREN

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (CONTINUED)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

JUST HELPING CHILDREN

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (CONTINUED)

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



A M Orves (Senior Statutory Auditor)
For and on behalf of Sexty & Co, Statutory Auditor
124 Thorpe Road
Norwich
NR1 1R

JUST HELPING CHILDREN
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 September 2023

	Notes	Unrestricted General Fund £	Unrestricted Designated Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations	2	11,723	1,806,350	1,818,073	1,663,114
Trading activities	3	17,201	-	17,201	70,994
Investments	4	48,013	-	48,013	83,797
Other	5	68,422	-	68,422	71,941
Total income		145,359	1,806,350	1,951,709	1,889,846
Expenditure on:					
Raising funds	6	14,953	-	14,953	52,756
Charitable activities	7	200,279	1,879,671	2,079,950	2,001,009
Other		-	-	-	-
Total expenditure		215,232	1,879,671	2,094,903	2,053,765
Net income/(expenditure)		(69,873)	(73,321)	(143,194)	(163,919)
Taxation	11	-	-	-	(81)
Gains/(losses) on revaluation of investment property	15	-	-	-	352,565
Gains/(losses) on revaluation of investments	17	47,491	-	47,491	(314,702)
Transfers between funds	19	-	-	-	-
Net movement in funds		(22,382)	(73,321)	(95,703)	(126,137)
Reconciliation of funds:					
Total funds brought forward		500,115	3,624,866	4,124,981	4,251,118
Total funds carried forward		477,733	3,551,545	4,029,278	4,124,981

All incoming resources and resources expended relate to continuing activities.

The notes on pages 21 to 30 form part of these financial statements.

JUST HELPING CHILDREN

BALANCE SHEET AS AT 30 September 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible fixed assets	15	2,464,361	2,111,269
Current assets			
Debtors	16	44,579	25,261
Investments	17	1,514,149	1,902,557
Cash at bank and in hand		19,688	100,536
		<u>1,578,416</u>	<u>2,028,354</u>
Creditors			
Amounts falling due within one year	18	<u>(13,499)</u>	<u>(14,642)</u>
Net current assets		1,564,917	2,013,712
Total assets less current liabilities		<u>4,029,278</u>	<u>4,124,981</u>
Funds of the charity			
Unrestricted general fund	19	477,733	500,115
Unrestricted designated funds	19	<u>3,551,545</u>	<u>3,624,866</u>
Total charity funds		<u>4,029,278</u>	<u>4,124,981</u>

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies and with the FRS 102 SORP.

These financial statements were approved by the members of the board of trustees on 28th January 2024 and are signed on their behalf by:

E. Jane Florey

Eleanor Jane Florey
Chair of Trustees

Company Number: 09758847

Charity Number: 1164473 (England & Wales)
Charity Number: SC046157 (Scotland)

JUST HELPING CHILDREN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 September 2023

	2023 £	2022 £
Cash flow from operating activities		
Net income / (expenditure) for year	(95,703)	(126,137)
Depreciation of tangible fixed assets	4,111	4,171
(Increase) / decrease in debtors	(19,318)	86,152
Increase / (decrease) in creditors	(1,143)	1,735
Revaluation (gains) / losses on investment property	-	(352,565)
Revaluation (gains) / losses on investments	(47,491)	314,702
Income from investments	(39,153)	(35,706)
Payment of investment management fees	19,913	21,384
Rental income received	(67,576)	(71,895)
Gain on sale of investments	(8,860)	(48,091)
Cash generated from operations	<u>(255,220)</u>	<u>(206,251)</u>
Net cash flow from operating activities	<u>(255,220)</u>	<u>(206,251)</u>
Cash flow from investing activities		
Payments to acquire tangible fixed assets	(357,204)	-
Payments to acquire investments	(218,742)	(339,805)
Proceeds from sale of investments	640,424	358,272
Income from investments	39,018	33,570
Income from revaluations	(16,790)	6,410
Payment of investment management fees	(19,913)	(21,384)
Rental income received	67,576	71,895
Net cash flow from investing activities	<u>134,369</u>	<u>108,958</u>
Net increase / (decrease) in cash and cash equivalents	(120,851)	(97,293)
Cash and cash equivalents at 1 October	198,626	295,919
Cash and cash equivalents at 30 September	<u>77,775</u>	<u>198,626</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	19,688	100,536
Deposit investment account	58,087	98,090
Cash and cash equivalents at 30 September	<u>77,775</u>	<u>198,626</u>

JUST HELPING CHILDREN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 September 2023

1 Summary of significant accounting policies

Basis of accounting

Just Helping Children is a company limited by guarantee in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information of these financial statements. The nature of the charity's operations and principal activities are given in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	50 years
Fixtures, fittings & equipment	20% reducing balance

Investment property

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'gains / (losses) on revaluation' in the Statement of Financial Activities (SoFA).

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The following specific policies are applied for particular categories of income:-

For donations to be recognised the charity will have been notified of the amounts and the settlement date. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

JUST HELPING CHILDREN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 September 2023

Incoming resources - continued

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income, dividend and rent income is recognised as the charity's right to receive payment is established.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes 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; and

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Governance costs

Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with meeting constitutional and statutory requirements.

Investments

Investments are recognised initially at fair value which is normally the transaction price. Subsequently, they are measured at fair value with changes recognised in 'gains / (losses) on revaluation' in the Statement of Financial Activities (SoFA) if the shares are publicly traded or their fair value can otherwise be measured reliably.

Employee benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

Funds

Unrestricted general funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

JUST HELPING CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2023

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations

	Unrestricted General Fund £	Unrestricted Designated Funds £	2023 £	2022 £
Donations	11,723	1,806,350	1,818,073	1,663,114

Donations are attributed to designated funds when they are received through a targeted fundraising campaign to be used for treatment and associated costs

3 Income from trading activities

	Unrestricted General Fund £	Unrestricted Designated Funds £	2023 £	2022 £
Sale of goods	17,201	-	17,201	70,994

4 Income from investments

	Unrestricted General Fund £	Unrestricted Designated Funds £	2023 £	2022 £
Dividends and interest received	39,153	-	39,153	35,706
Profit/(loss) on sale of investments	8,860	-	8,860	48,091
	48,013	-	48,013	83,797

5 Other income

	Unrestricted General Fund £	Unrestricted Designated Funds £	2023 £	2022 £
Rental income	67,576	-	67,576	71,895
Bank interest received	846	-	846	46
	68,422	-	68,422	71,941

JUST HELPING CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2023

6 Costs of raising funds

	Unrestricted General Fund £	Unrestricted Designated Funds £	2023 £	2022 £
Purchase of goods for resale	14,953	-	14,953	52,756

7 Analysis of expenditure on charitable activities

	Direct costs £	Support costs £	Governance costs £	Total 2023 £	Total 2022 £
Charitable activities	1,879,671	173,966	26,313	2,079,950	2,001,009

8 Direct costs of charitable expenditure

	Unrestricted General Fund £	Unrestricted Designated Funds £	2023 £	2022 £
Treatment costs	-	1,839,768	1,839,768	1,792,598
Donations	-	643	643	1,245
Fundraising costs	-	39,260	39,260	36,075
	-	1,879,671	1,879,671	1,829,918

Treatment costs include grants made to individuals. Grants are usually made to fund treatment and associated costs but can be made in any instances where the trustees believe that their contribution will make a real difference to a young life.

9 Support costs

	Unrestricted General Fund £	Unrestricted Designated Funds £	2023 £	2022 £
Salaries	86,275	-	86,275	73,558
Advertising and marketing	9,876	-	9,876	7,921
Depreciation	4,111	-	4,111	4,171
Travel	802	-	802	6,627
Other support costs	12,200	-	12,200	9,313
Administration costs	46,047	-	46,047	29,694
Property maintenance costs	288	-	288	13,218
	173,966	-	173,966	144,502

JUST HELPING CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2023

10 Governance costs

	Unrestricted General Fund £	Unrestricted Designated Funds £	2023 £	2022 £
Auditors remuneration	6,400	-	6,400	5,205
Bank charges	-	-	-	-
Management fees	19,913	-	19,913	21,384
Legal and professional fees				-
	<u>26,313</u>	<u>-</u>	<u>26,313</u>	<u>26,589</u>

11 Taxation

	2023 £	2022 £
Analysis of tax expense:		
Current tax:		
- Corporation tax	-	-
- Rounding of tax provision in prior year	-	81
	<u>-</u>	<u>81</u>

The small trading exemption has been claimed this year as trading income is below the threshold of £80,000, therefore no corporation tax is due.

12 Trustee remuneration

No Trustee received any remuneration from the charity or was paid expenses in the current or previous financial year. The Trustees did not have any material expenses reimbursed during the current or previous year.

13 Staff costs

	2023 £	2022 £
The cost of employing staff was:		
Wages and salaries	82,034	68,172
Social security costs	1,780	3,341
Pension costs	<u>2,461</u>	<u>2,045</u>
	<u>86,275</u>	<u>73,558</u>

The average number of employees during the year was 2 (2022 - 2). The trustees were not entitled to any remuneration and were not reimbursed for any expenses. No employee earned in excess of £60,000. The remuneration received by key management personnel is £51,000 (2022 £48,000). The charity considers its key management personnel to be the Chief Executive Officer.

14 Pension commitments

The charity operates defined contribution scheme for its employees. Contributions are charged in the Statement of Financial Activities as they accrue. The charge for the year was £2,461 (2022 £2,045). The pension cost charge is allocated to unrestricted general funds and support costs.

JUST HELPING CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2023

15 Tangible fixed assets

	Investment property £	Land & buildings £	Fixtures, fittings & equipment £	Total £
Cost				
As at 01 October 2022	1,939,755	193,538	3,485	2,136,778
Additions	357,204	-	-	357,204
Revaluations	-	-	-	-
Disposals	-	-	-	-
As at 30 September 2023	2,296,959	193,538	3,485	2,493,983
Depreciation				
As at 01 October 2022	-	23,226	2,284	25,510
Charge for the year	-	3,871	240	4,111
Eliminated on disposal	-	-	-	-
As at 30 September 2023	-	27,097	2,524	29,621
Net book value				
As at 30 September 2022	1,939,755	170,312	1,201	2,111,269
As at 30 September 2023	2,296,959	166,441	961	2,464,361

The Trustees have reviewed the current market and consider the value of the investment properties held in the accounts to accurately reflect their current net realisable value. An investment property held by the charity, with a value of £225,000 in these accounts, was sold (pending contract) for £228,000 after the balance sheet date.

16 Debtors

	2023 £	2022 £
Other debtors	44,579	25,261

17 Current asset investments

	Deposit account £	Investment portfolio £	Total £
Cost or valuation			
As at 01 October 2022	98,090	1,804,467	1,902,557
Additions	(218,742)	218,742	-
Disposals	640,424	(631,564)	8,860
Revaluations	(16,790)	64,282	47,492
Transfers out	(464,000)	-	(464,000)
Investment income	39,018	135	39,153
Management/Adviser fees	(19,913)	-	(19,913)
As at 30 September 2023	58,087	1,456,062	1,514,149

The fair value of investments is determined by reference to the investment manager's report and represents the value of publicly traded equities and securities.

JUST HELPING CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2023

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	3,000	3,000
Taxation and social security	2,455	2,437
Other creditors	8,044	9,205
	<u>13,499</u>	<u>14,642</u>

19 Reconciliation of movement in funds

	Unrestricted General Fund £	Unrestricted Designated Funds £	Total £
Opening balance	500,115	3,624,866	4,124,981
Income	145,359	1,806,350	1,951,709
Expenses	(215,232)	(1,879,671)	(2,094,903)
Taxation charge	-	-	-
Net gain/(loss) on revaluation of investment property	-	-	-
Net gain/(loss) on revaluation of investments	47,491	-	47,491
Transfers	-	-	-
	<u>477,733</u>	<u>3,551,545</u>	<u>4,029,278</u>
Closing balance			

Unrestricted designated funds

Unrestricted designated funds represent amounts collected through targeted fundraising campaigns to be used for treatment and associated costs. The timing of expenditure is likely to be within a three year period. The campaigns underway at 30 September 2023 included:

A Brighter Future for Evelina
A Penny for Penny
A Voice for Max
A Wish for William
Able2B
Ad Astra Vega
Adventures of Evelyn Skye
Aiming High for Amber
Alannah's Wish2Walk
Alara's Little Legs
Albie's aims for a brighter future
Alex's Independent Life
Along with Alba
Amazing Alfie
Amazing Angus's Next Chapter
Ambika's Ambition
Amell's Road to Greatness
Anayah-Israel's Life Changing Therapy
Annabelle's Journey
Aoibheann's Fight for Freedom
Aria's Journey
Arthur's Sword in the Stone

Jude's Giant Steps
Jude's Smile
Just 4 Joey
JustJosh
Kai's Mission
Kaiden's CP Journey
Keeping Up With Kia
Kelis's Mountain Climb
Kudos Konstantinos
Kyle's Wish to Walk
Kylian's Brighter Future
Lana's desire to aim higher
Lennie's CP Journey
Lenny's Wish
Lewis Little Legs
Life with a little T
Lilac's Little Legs
Little Elsie's Big Steps
Little Izzy's Big Steps
Little Lola's Life
Little Warrior William
Little Warrior's New Life

JUST HELPING CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2023

Aurelia's Adventures	Live Laugh Love Lola
Ava the Brave	Live Like Rosa
Batting for Beau	Louie's Pace - A Warrior's Tale
Beck to the future	Love for Louis
Bella's SDR Journey	Lucas dreams to walk
Best Foot Forward for Georgie	M.R.C.MILLIESWORLD
Big Steps for Sienna	Maia Stefania
Bluebell's Blooming!	Mati On A Mission
Brothers on Wheels	Mayank's SDR Journey
Carter's Courage	Mia Amor
Carter's Journey	Mikaeel's Therapy Journey
Cayman's Lifesaving Journey	Mila's Journey
Charlie's Big Build	Millie's Journey with Syringomyelia
Charlie's Therapy Dream	Millie's Physio Needs
Cheers4Chester	Natalia's Golden Heart Therapy
Connie's Crusade	Navaya Rose
Courageous Carmela	Noah Jack's Journey
Cuthbert Can	Oakley's Journey
Daisy's Dainty Steps	Olivia's SDR Journey
Daisy's Dream	Opening Oisin's Opportunities
Daniel's Best Foot Forward	Opening up Finn's World
Darcey's 52 Degrees of Scoliosis	Operation Echo Victor
Darcie's Journey	Operation Oscar Bear
Dexter's CP Journey	Operation Oscar his SDR Journey
Dolly Wood's Home	Opportunities for Oliver
Dominic Superhero	Orla's Drive for Independence
Dylan's Beacon of Hope	Otis Our UBA5 Warrior
Dylan's Journey	Otis' Wish to Walk
Eadie's Wishes....	Our Amazing Oscar
Eden's Quest to Walk	Our fighting little angel
Elliot Standing Tall	Our Super Sidney
Emmy's Experiences	Penny's Army
Eric fighting SMA	Perfectly Poppy
Esmee's Wish	Phoebe Shark
Ettore Wants to Walk	Piper's Pathway
Every Step for Sofia	Pranav's Wish to Walk
Evie's Adventure	Princess Luna
Evie's Journey	Princess Yasmin
Extension for William	Priya-Jayne's Journey
Fantastic Mr Felix	Project Go Go
Finding Elliott's Feet	Quinn's Quest to Walk
Florence's Flourishing Future	Reeva's Journey
Follow Fearne	Reikotastic
Footprints for Pollie	Remarkable Robyn
For Tosia's Wellbeing	Remarkable Ronnie
Freedom for Theo	Riley's ABR Journey
Gabriella's Grab for Independence	River's World
George's Journey	Ronnie's Journey
Georgia's Brain Surgery	Rooting for Ronnie
Get George Moving	Rosie's Journey
Get Max Moving	Rosie's Legs
Giorgio's Journey	Rosie's Rehabilitation
Giving Jacob his Wings	Ruben's Journey
Go Team Elmo	Rubi Our Warrior Princess
Happy Anays	Ryley's Dream to Walk

JUST HELPING CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2023

Happy Feet for Sophia	Sabrina's World
Happy Henry	Sarah Willow's Wish
Harper's Little Helpers	Save Luke's and Jack's Little Legs
Harry's SDR Journey	Saving Olivia-May
Haydn's Hope	Scarlett's CP Journey
Heidi's Helping Hands	Scarlett's Journey
Help Alex To Soar	Scarlett's Next Steps
Help Alexia walk	Sienna's Butterflies
Help Amazing Margot	Sonny Days
Help Asger to Walk	Sonny's Steps
Help Bella be independent	Step Up for Sam
Help Isabella live her best life	Step with Kyra
Help Jaydon Walk	Steps for Jessica
Help Keep Bailey's independence	Super Carr Kids
Help Keep Jai Smiling	Super Ernie
Help Maia	Super Luca
Help Sacha	Super Scarlett's Therapy
Help Tristan take his First Steps	Super Sofia's Story
Helping Fantastic Finley	Supporting Stanley
Helping Henri	Take it away Charlie
Helping Henry	Team Alfred
Hen's Heroes	Team Betty
Heroes for Henry	Team Bonnie
Heroes for Henry	Team Cammy G
Hip Hip Hooray for Luka	Team Finn
Hollie's SDR Journey	Team Leonie
Hope4Harri	Team Lukas
HSP & Me - Team Jones	Team Robyn
Hudson the SuperHero	Team Tommy for SDR
Improve Ivy's Movements	Teddy's SDR journey
Incredi-Bella's Story	TeddySteps
Independence for Idris	The Amazing Aiden
Innovative Therapy for Clara	The Best Chance for Princess P
Isabella's Road to Independence	The Gunby Twins
Isla Rose	The life of Sadie Chittock
Isla the Incredible	The Mighty Quinn
Isla the Smiler	Thea the Smiling Warrior
It's All About Annie	Theo's Fight
Ivy's SDR journey	Theo's Mito Crusade
Jace's SDR Journey	Theo's Therapy
Jack's Pack	Therapy for Nicole
Jacob's Journey	Therapy Mobility for Kai
Jacob's Wish to Walk	This INKAREDIBLE Kid
Jaiden's Journey	Thomas's Precious Journey
Jasper's Journey	Through Sofia's Eyes
Jaxon's Chance to Walk	Tomas's Journey with IFAP
Jayden's Journey	Tommy's Tomorrow
Jerome's Wish to Walk	Troy's Mission
Jesse's Journey	Unique Imelda
Jessica's Journey	Veda
Jos the Boss!	Waiting Gracefully
Joshua's SDR Journey	We are changing Olivia's life!
Jude the Impossible	

JUST HELPING CHILDREN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2023

Transfers between funds

Unrestricted designated funds are donations made to the charity in response to a specific campaign or appeal and are set aside from the unrestricted funds. At the start of each campaign a contract is signed which states that any funds raised in excess of the appeal target, or are no longer needed by the campaign, can be used for other children but where appropriate can be used for general purposes. Transfers between funds represent such amounts.

20 Analysis of net assets between funds

	Unrestricted General Fund		Unrestricted Designated Funds	
	2023 £	2022 £	2023 £	2022 £
Tangible fixed assets	877,170	524,078	1,587,191	1,587,191
Net current assets	(399,437)	(23,963)	1,964,354	2,037,675
	<u>477,733</u>	<u>500,115</u>	<u>3,551,545</u>	<u>3,624,866</u>

The charity's net assets include £56,579 (2022 £9,087) of fair value reserves in respect of the revaluations of investments and £352,565 (2022 £352,565) of fair value reserves in respect of the revaluation of investment property.

21 Related party transactions

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous financial year.

22 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2023 £	2022 £
<u>Financial assets</u>		
Measured at fair value through net income / expenditure:		
- Fixed asset listed investments	1,514,149	1,902,557
- Investment property	2,296,959	1,939,756
	<u>3,811,108</u>	<u>3,842,313</u>
Debt instruments measured at amortised cost:		
- Cash at bank and in hand	19,688	100,536
- Other debtors	44,579	25,261
	<u>64,267</u>	<u>125,797</u>
<u>Financial liabilities</u>		
Measured at amortised cost		
- Accruals and deferred income	3,000	3,000
- Other creditors	10,499	11,642
	<u>13,499</u>	<u>14,642</u>