

**REGISTERED COMPANY NUMBER: 02639512 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1010943**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**  
**FOR**  
**HAPPY DAYS CHILDRENS CHARITY**

GB Accounting Solutions Limited  
Building 115  
Bedford Technology Park  
Thurleigh  
Bedford  
Bedfordshire  
MK44 2YA

**HAPPY DAYS CHILDRENS CHARITY**

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FOR THE YEAR ENDED 31 March 2021**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 March 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objectives of the Charity are:

1. to help and educate young persons, through their leisure-time and holiday activities, so as to develop their physical, mental and spiritual capabilities that they may grow to full maturity as individuals and that their conditions of life may be improved.
2. to advance the education of young people by the provision of facilities for holidays.

**Public Benefit**

The Charity exists for the public benefit and our Memorandum and Articles of Association commit us to providing respite breaks through leisure and holiday activities for children with special needs.

The Trustees have given regard to the Charity Commission's guidance on public benefit when setting the aims and objectives for the year.

The main policies adopted are respite break family holidays of a 2 - 4 night duration for children with special needs, i.e. children who are sick, disabled, abused, neglected and/or disadvantaged by poverty and children who have a life limiting condition, to a variety of destinations both in the UK and in day trips to theme parks, theatres, zoos and other attractions for groups of special needs children throughout the UK.

The children are nominated in several ways:

- |                                             |                                                         |
|---------------------------------------------|---------------------------------------------------------|
| a) Through Social Services                  | b) From schools/centres for children with special needs |
| c) From doctors, nurses and health visitors | d) From parents and/or guardians                        |
| e) Support groups                           | f) Women's refuge centres                               |
| g) Other Charitable organisations           |                                                         |

There have been no material changes in the policy of the Charity in this period.

**Volunteers**

The Charity receives no material donated services and places a minimal reliance on volunteers.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 March 2021**

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**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

This past year has been an extremely difficult time due to the pandemic. This has had a major impact on our income and in carrying out many of our activities. Despite this we are very pleased that however arduous this journey has been we have managed to carry out some activity, in the main such as cinematic theatre performances, art activities and family breaks. We look forward to increasing the number of different activities as we move forward coming out of the pandemic restrictions.

The number of children helped was 10,629 (2020: 20,692) children. 9,257 children were able to experience a performing arts production. 1,158 children went to either a theme park, zoo, animal park, seaside or place of interest. The Charity provided family breaks for 140 children and their families to various destinations across the UK. We also enabled 74 children to benefit from a group activity holiday to various centres across the UK, and also a few abroad.

We have been able to give some of the most needy and vulnerable children in our society the magic of live theatre, educational trips, outings of pure fun and excitement to many diverse attractions across the whole UK. Respite breaks were arranged for families with special needs children who were able to spend some quality time together in a more tranquil setting. Many of the children have complex medical problems and some sadly have a life limiting condition. Every positive experience that can be brought into a child's life is so valuable in what can be a very uncertain future. We wish to express our thanks and gratitude to all our donors - for their continued and invaluable support, enabling us to help a record number of children. Not forgetting any community foundations, companies, individuals and Grant Making Trusts for their kind support e.g. The Big Lottery, Awards For All and the Freemasons across the UK to name but a few.

The Charity to date has helped in excess of 307,000 children across the United Kingdom to attend many diverse attractions, to enable the children's lives to be more enriched and that they have experienced something positive that can be built on towards their future development. For many of the children it will be a first time experience outside of their normal environment, which will broaden their outlook and help improve their social skills.

We are very grateful for the continued support in the coming year from various trusts, companies and individuals. We are determined to reach as many children as possible who need our help. We are pleased to hear positive feedback from families and groups who have had family breaks and outings. This helps us to evaluate the work we do and that we can ensure that the types of activities undertaken are of great benefit to the children, not just with the immediate effect but with the longer term benefit of renewed strength of spirit, positive well being, confidence and forward going thinking. Happy Days is very keen to benefit as many children from poor socio-economic backgrounds and minority groups, thereby creating harmony and integration into the community.

As we approach the new financial year we do so with optimism and determination that we will help more children whose daily routine and world have been turned upside down over the past year and are in great need of a positive experience to improve their well being.

**FINANCIAL REVIEW**

**Reserves policy**

Reserves now stand at 5 months of expenditure part of which is for future activity as we move away from current restrictions and to ensure that the charity has sufficient funds in place once the furlough scheme and any other government support has come to an end.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 March 2021**

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**FINANCIAL REVIEW**

Total incoming resources for the year ended 31st March 2021 amounted to £677,747 (2020: £886,350). Total payment and support costs for respite break family holidays and leisure time activities of £281,361 were expended during the year to 31st March 2021 (2020: £551,432). At the year end Unrestricted Funds carried forward amounted to £230,593 (2020: £191,445). Total restricted income was £303,632 of which £168,355 was expended during the year. This left an unexpended balance of £196,730 at 31st March 2021 (2020: £61,453).

The Charity took out a bounce back loan of £50,000 which is showing in the reserves at the year end and it our intention to pay this back in full in the summer of 2021.

Happy Days is very dependent on income from the general public and business sector alike. Happy Days does not benefit from local government grants and is solely dependent on its own fundraising.

The charity's funds have been applied as follows:

1. To provide funding towards residential activity for groups of special needs children within the accepted criteria..
2. To provide day trips/group outings to children within the accepted criteria.
3. To provide trips to performing arts productions and visiting theatre performances to children within the accepted criteria.
4. To the running costs of the families and day trips department which enables the above activity to take place.
5. To the costs of the Charity's fundraising activity and further expanding the fundraising activity.
6. To pay for the running of the Charity.
7. To setting aside sufficient reserves which may be called upon in the eventuality of priority cases, or an emergency such as the recent pandemic..

**FUTURE PLANS**

The Charity remains cautious in the present financial climate, but still hopes to help more children in the next year, and will be seeking to gain new donors. This will help to create a steady income for the Charity. Happy Days is looking forward to working with corporate sponsors and grant making trusts and for many children to benefit as a result.

The Charity intends to help groups of children who are suffering from life-limiting conditions by way of wonderful days out in addition to the holidays presently undertaken.

The demand for help for children falling into the Charity's criteria is ever on the increase. The Charity intends to continue its policy for increasing the amount of day trips/group outings. The trustees wish to see children benefiting from inner city areas and minority groups and are keen to invite applications from such groups, thereby creating harmony and integration into the community. The Charity wishes to encourage the referrals of families with children who have special needs on low incomes/in receipt of benefits to apply for assistance. We also wish to see the children benefiting from the day trip activity to be more involved in the actual planning and evaluating of the trip activity.

It is felt that providing such activities for the children within the criteria stated, who are often in despair, will help promote greater spiritual well being. This will encourage renewed energy and determination to tackle the ongoing situation or to continue to cope with tragic circumstances.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The company was incorporated on 21st August 1991, as a company limited by guarantee, not having a share capital and being a registered charity in England and Wales. The governing document of the company is its Memorandum and Articles.

# **HAPPY DAYS CHILDRENS CHARITY**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2021**

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### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Recruitment and appointment of new trustees**

The Charity seeks to have on its board, members with the right skills set to enable it to be managed in an effective manner. Any new appointment is made at a properly constituted trustees' meeting.

#### **Organisational structure**

The Chief Executive of the Charity is supported by two senior managers in the day to day running of the Charity. These are the Director of Fundraising and the Fundraising Manager. There is full support from an administration team. Only senior managers and administration members have authority limits for ordering purposes which are: £250 - £500. Authorisation of any commitments up to £1,000 need to be approved by the Chief Executive and commitments above £1,000 can only be entered into when signed off by a trustee.

#### **Induction and training of new trustees**

New trustees receive the necessary induction in regard to responsibilities and visit the office of the Charity to meet all members of staff, looking through the charity literature including recent accounts and minutes of trustees' meetings and finally meeting with Senior Management and existing trustees.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

02639512 (England and Wales)

#### **Registered Charity number**

1010943

#### **Registered office**

Unit 6 & 7  
The Glover Centre  
23 - 25 Bury Mead Road  
Hitchin  
Hertfordshire  
SG5 1RP

#### **Trustees**

Mrs D E May  
Mrs R Rees  
Mrs B G Russell  
Mr J Selmes

#### **Company Secretary**

Mrs B G Russell

#### **Independent Examiner**

Gerald Bygraves  
FMAAT  
GB Accounting Solutions Limited  
Building 115  
Bedford Technology Park  
Thurleigh  
Bedford  
Bedfordshire  
MK44 2YA

**HAPPY DAYS CHILDRENS CHARITY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 March 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

The Co-operative Bank PLC  
PO Box 101  
1 Balloon Street  
Manchester  
Lancashire  
M60 4EP

**Solicitors**

Taylor Walton Solicitors  
28 - 44 Alma Street  
Luton  
LU1 2PL

**Chief Executive**

Mr R Sinclair

Approved by order of the board of trustees on 28/07/2021 and signed on its behalf by:

B. G. Russell  
Mrs B G Russell - Secretary

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAPPY DAYS CHILDRENS CHARITY

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## Independent examiner's report to the trustees of Happy Days Childrens Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors 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 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FMAAT which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Gerald Bygraves  
FMAAT  
GB Accounting Solutions Limited  
Building 115  
Bedford Technology Park  
Thurleigh  
Bedford  
Bedfordshire  
MK44 2YA

28 July 2021



# HAPPY DAYS CHILDRENS CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	4				
Holidays and outings		-	303,632	303,632	429,001
Administration		103,933	-	103,933	-
Activities for generating funds	2	269,756	-	269,756	456,696
Investment income	3	426	-	426	653
<b>Total</b>		<b>374,115</b>	<b>303,632</b>	<b>677,747</b>	<b>886,350</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	98,866	-	98,866	136,166
<b>Charitable activities</b>	6				
Holidays and outings		113,006	168,355	281,361	551,432
Administration		123,095	-	123,095	183,637
<b>Total</b>		<b>334,967</b>	<b>168,355</b>	<b>503,322</b>	<b>871,235</b>
<b>NET INCOME</b>		<b>39,148</b>	<b>135,277</b>	<b>174,425</b>	<b>15,115</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>191,445</b>	<b>61,453</b>	<b>252,898</b>	<b>237,783</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>230,593</b>	<b>196,730</b>	<b>427,323</b>	<b>252,898</b>

The notes form part of these financial statements

# HAPPY DAYS CHILDRENS CHARITY

## BALANCE SHEET

31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	25,840	-	25,840	18,741
<b>CURRENT ASSETS</b>					
Debtors	14	53,903	-	53,903	25,000
Cash at bank		244,213	196,730	440,943	245,612
		<u>298,116</u>	<u>196,730</u>	<u>494,846</u>	<u>270,612</u>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(74,959)	-	(74,959)	(21,471)
<b>NET CURRENT ASSETS</b>		<u>223,157</u>	<u>196,730</u>	<u>419,887</u>	<u>249,141</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>248,997</u>	<u>196,730</u>	<u>445,727</u>	<u>267,882</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	(18,404)	-	(18,404)	(14,984)
<b>NET ASSETS</b>		<u>230,593</u>	<u>196,730</u>	<u>427,323</u>	<u>252,898</u>
<b>FUNDS</b>	19				
Unrestricted funds				230,593	191,445
Restricted funds				196,730	61,453
<b>TOTAL FUNDS</b>				<u>427,323</u>	<u>252,898</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**HAPPY DAYS CHILDRENS CHARITY**

**BALANCE SHEET - continued**  
**31 March 2021**

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These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28/01/2021 and were signed on its behalf by:

D May  
Mrs D E May - Trustee

The notes form part of these financial statements

# HAPPY DAYS CHILDRENS CHARITY

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 March 2021

	Notes	31.3.21 £	31.3.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	152,782	25,572
Interest element of hire purchase payments paid		(1,457)	(797)
Net cash provided by operating activities		151,325	24,775
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(28,084)	-
Sale of tangible fixed assets		14,169	-
Interest received		426	653
Net cash (used in)/provided by investing activities		(13,489)	653
<b>Cash flows from financing activities</b>			
New loans in year		50,000	-
Capital repayments in year		7,495	(6,786)
Net cash provided by/(used in) financing activities		57,495	(6,786)
<b>Change in cash and cash equivalents in the reporting period</b>		195,331	18,642
<b>Cash and cash equivalents at the beginning of the reporting period</b>		245,612	226,970
<b>Cash and cash equivalents at the end of the reporting period</b>		440,943	245,612

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 March 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>31.3.21</b>	31.3.20
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>174,425</b>	15,115
<b>Adjustments for:</b>		
Depreciation charges	<b>11,700</b>	10,868
Profit on disposal of fixed assets	<b>(4,884)</b>	-
Interest received	<b>(426)</b>	(653)
Interest element of hire purchase and finance lease rental payments	<b>1,457</b>	797
(Increase)/decrease in debtors	<b>(28,903)</b>	48,579
Decrease in creditors	<b>(587)</b>	(49,134)
<b>Net cash provided by operations</b>	<b>152,782</b>	25,572

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/4/20 £	Cash flow £	At 31/3/21 £
<b>Net cash</b>			
Cash at bank	<b>245,612</b>	<b>195,331</b>	<b>440,943</b>
	<b>245,612</b>	<b>195,331</b>	<b>440,943</b>
<b>Debt</b>			
Finance leases	<b>(22,567)</b>	<b>(7,495)</b>	<b>(30,062)</b>
Debts falling due within 1 year	<b>-</b>	<b>(50,000)</b>	<b>(50,000)</b>
	<b>(22,567)</b>	<b>(57,495)</b>	<b>(80,062)</b>
<b>Total</b>	<b>223,045</b>	<b>137,836</b>	<b>360,881</b>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 March 2021

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Governance costs**

The Charity has identified the major costs of governance as both external costs related to the Charity Auditors and software providers and a proportion of the costs of the Chief Executive. These salary costs have been estimated on time spent on trustee related activities.

**Allocation and apportionment of costs**

Staff salaries are allocated on the following basis:-

Fundraising	- 34%
Direct charitable expenditure	- 30%
Management and administration	- 36%

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. ACTIVITIES FOR GENERATING FUNDS**

	<b>31.3.21</b>	<b>31.3.20</b>
	<b>£</b>	<b>£</b>
Fundraising events	<b>269,756</b>	456,696

**3. INVESTMENT INCOME**

	<b>31.3.21</b>	<b>31.3.20</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>426</b>	653

**4. INCOME FROM CHARITABLE ACTIVITIES**

		<b>31.3.21</b>	<b>31.3.20</b>
		<b>£</b>	<b>£</b>
Grants	Activity		
	Holidays and outings	<b>303,632</b>	429,001
Government grants	Administration	<b>103,933</b>	-
		<b>407,565</b>	429,001

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 March 2021**

**5. RAISING FUNDS****Raising donations and legacies**

	<b>31.3.21</b>	31.3.20
	£	£
Staff costs	<b>89,072</b>	109,816
Fundraising costs	<b>3,159</b>	7,071
Postage and stationery	<b>5,705</b>	16,572
Motor expenses	<b>930</b>	2,707
	<b><u>98,866</u></b>	<u>136,166</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Holidays and outings	<b>93,699</b>	<b>168,355</b>	<b>19,307</b>	<b>281,361</b>
Administration	-	-	<b>123,095</b>	<b>123,095</b>
	<b><u>93,699</u></b>	<b><u>168,355</u></b>	<b><u>142,402</u></b>	<b><u>404,456</u></b>

**7. GRANTS PAYABLE**

	<b>31.3.21</b>	31.3.20
	£	£
Holidays and outings	<b><u>168,355</u></b>	<u>410,193</u>

**8. SUPPORT COSTS**

	Management £	Finance £	Support costs £	Governance costs £	Totals £
Holidays and outings	-	-	<b>19,307</b>	-	<b>19,307</b>
Administration	<b>112,793</b>	<b>6,816</b>	-	<b>3,486</b>	<b>123,095</b>
	<b><u>112,793</u></b>	<b><u>6,816</u></b>	<b><u>19,307</u></b>	<b><u>3,486</u></b>	<b><u>142,402</u></b>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 March 2021

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.3.21</b>	31.3.20
	£	£
Depreciation - owned assets	<b>104</b>	104
Depreciation - assets on hire purchase contracts and finance leases	<b>11,596</b>	10,764
Other operating leases	<b>21,991</b>	43,983
Surplus on disposal of fixed assets	<b>(4,884)</b>	-
	<u><u>          </u></u>	<u><u>          </u></u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**11. STAFF COSTS**

	<b>31.3.21</b>	31.3.20
	£	£
Wages and salaries	<b>235,373</b>	278,914
Social security costs	<b>21,325</b>	24,634
Other pension costs	<b>5,255</b>	10,327
	<u><u>261,953</u></u>	<u><u>313,875</u></u>

The average monthly number of employees during the year was as follows:

	<b>31.3.21</b>	31.3.20
Fundraising	<b>3</b>	3
Support	<b>3</b>	3
Administration	<b>3</b>	3
	<u><u>9</u></u>	<u><u>9</u></u>

No employees received emoluments in excess of £60,000.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 March 2021**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Holidays and outings	-	429,001	429,001
Activities for generating funds	456,696	-	456,696
Investment income	653	-	653
<b>Total</b>	457,349	429,001	886,350
<b>EXPENDITURE ON</b>			
Raising funds	136,166	-	136,166
<b>Charitable activities</b>			
Holidays and outings	141,239	410,193	551,432
Administration	183,637	-	183,637
<b>Total</b>	461,042	410,193	871,235
<b>NET INCOME/(EXPENDITURE)</b>	(3,693)	18,808	15,115
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	195,138	42,645	237,783
<b>TOTAL FUNDS CARRIED FORWARD</b>	191,445	61,453	252,898

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 March 2021**

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2020	<b>32,402</b>	<b>43,052</b>	<b>75,454</b>
Additions	-	<b>28,084</b>	<b>28,084</b>
Disposals	-	<b>(24,757)</b>	<b>(24,757)</b>
At 31 March 2021	<b>32,402</b>	<b>46,379</b>	<b>78,781</b>
<b>DEPRECIATION</b>			
At 1 April 2020	<b>32,091</b>	<b>24,622</b>	<b>56,713</b>
Charge for year	<b>104</b>	<b>11,596</b>	<b>11,700</b>
Eliminated on disposal	-	<b>(15,472)</b>	<b>(15,472)</b>
At 31 March 2021	<b>32,195</b>	<b>20,746</b>	<b>52,941</b>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<b>207</b>	<b>25,633</b>	<b>25,840</b>
At 31 March 2020	<b>311</b>	<b>18,430</b>	<b>18,741</b>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 April 2020	<b>43,052</b>
Additions	<b>28,084</b>
Disposals	<b>(24,757)</b>
At 31 March 2021	<b>46,379</b>
<b>DEPRECIATION</b>	
At 1 April 2020	<b>24,622</b>
Charge for year	<b>11,596</b>
Eliminated on disposal	<b>(15,472)</b>
At 31 March 2021	<b>20,746</b>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<b>25,633</b>
At 31 March 2020	<b>18,430</b>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 March 2021**

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**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	31.3.20
	£	£
Other debtors	<b>53,903</b>	25,000
	<u><u>53,903</u></u>	<u><u>25,000</u></u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	31.3.20
	£	£
Bank loans and overdrafts (see note 17)	<b>50,000</b>	-
Hire purchase (see note 18)	<b>11,658</b>	7,583
Social security and other taxes	<b>6,577</b>	6,564
Accrued expenses	<b>6,724</b>	7,324
	<u><u>74,959</u></u>	<u><u>21,471</u></u>

**16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>31.3.21</b>	31.3.20
	£	£
Hire purchase (see note 18)	<b>18,404</b>	14,984
	<u><u>18,404</u></u>	<u><u>14,984</u></u>

**17. LOANS**

An analysis of the maturity of loans is given below:

	<b>31.3.21</b>	31.3.20
	£	£
Amounts falling due within one year on demand:		
Bank loans	<b>50,000</b>	-
	<u><u>50,000</u></u>	<u><u>-</u></u>

**18. LEASING AGREEMENTS**

Minimum lease payments under hire purchase fall due as follows:

	<b>31.3.21</b>	31.3.20
	£	£
Net obligations repayable:		
Within one year	<b>11,658</b>	7,583
Between one and five years	<b>18,404</b>	14,984
	<u><u>30,062</u></u>	<u><u>22,567</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 March 2021**

**19. MOVEMENT IN FUNDS**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	191,445	39,148	230,593
<b>Restricted funds</b>			
North West	12,945	15,899	28,844
North East	3,000	(3,000)	-
Yorkshire	500	3,501	4,001
West Midlands	11,750	18,628	30,378
East Midlands	1,550	8,950	10,500
East of England	500	5,700	6,200
South	1,000	4,300	5,300
South East	2,400	18,724	21,124
South West	200	10,258	10,458
UK Wide	11,592	40,625	52,217
Scotland	15,766	6,192	21,958
Wales	250	2,000	2,250
Northern Ireland	-	3,500	3,500
	<u>61,453</u>	<u>135,277</u>	<u>196,730</u>
<b>TOTAL FUNDS</b>	<u>252,898</u>	<u>174,425</u>	<u>427,323</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 March 2021**

**19. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	374,115	(334,967)	39,148
<b>Restricted funds</b>			
North West	51,110	(35,211)	15,899
North East	8,700	(11,700)	(3,000)
Yorkshire	9,851	(6,350)	3,501
West Midlands	41,552	(22,924)	18,628
East Midlands	23,040	(14,090)	8,950
East of England	9,775	(4,075)	5,700
London	800	(800)	-
South	6,550	(2,250)	4,300
South East	41,483	(22,759)	18,724
South West	16,462	(6,204)	10,258
UK Wide	68,943	(28,318)	40,625
Scotland	15,758	(9,566)	6,192
Wales	3,250	(1,250)	2,000
Northern Ireland	6,358	(2,858)	3,500
	<u>303,632</u>	<u>(168,355)</u>	<u>135,277</u>
<b>TOTAL FUNDS</b>	<u><u>677,747</u></u>	<u><u>(503,322)</u></u>	<u><u>174,425</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 March 2021**

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	195,138	(3,693)	191,445
<b>Restricted funds</b>			
North West	1,500	11,445	12,945
North East	2,500	500	3,000
Yorkshire	750	(250)	500
West Midlands	2,850	8,900	11,750
East Midlands	958	592	1,550
East of England	3,000	(2,500)	500
South	2,200	(1,200)	1,000
South East	6,487	(4,087)	2,400
South West	-	200	200
UK Wide	13,400	(1,808)	11,592
Scotland	9,000	6,766	15,766
Wales	-	250	250
	<u>42,645</u>	<u>18,808</u>	<u>61,453</u>
<b>TOTAL FUNDS</b>	<u>237,783</u>	<u>15,115</u>	<u>252,898</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 March 2021**

**19. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	457,349	(461,042)	(3,693)
<b>Restricted funds</b>			
North West	69,125	(57,680)	11,445
North East	11,900	(11,400)	500
Yorkshire	14,688	(14,938)	(250)
West Midlands	55,822	(46,922)	8,900
East Midlands	69,967	(69,375)	592
East of England	21,293	(23,793)	(2,500)
London	4,798	(4,798)	-
South	18,891	(20,091)	(1,200)
South East	55,050	(59,137)	(4,087)
South West	26,705	(26,505)	200
UK Wide	15,642	(17,450)	(1,808)
Scotland	50,974	(44,208)	6,766
Wales	13,146	(12,896)	250
Northern Ireland	1,000	(1,000)	-
	<u>429,001</u>	<u>(410,193)</u>	<u>18,808</u>
<b>TOTAL FUNDS</b>	<u><u>886,350</u></u>	<u><u>(871,235)</u></u>	<u><u>15,115</u></u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 March 2021**

**19. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	195,138	35,455	230,593
<b>Restricted funds</b>			
North West	1,500	27,344	28,844
North East	2,500	(2,500)	-
Yorkshire	750	3,251	4,001
West Midlands	2,850	27,528	30,378
East Midlands	958	9,542	10,500
East of England	3,000	3,200	6,200
South	2,200	3,100	5,300
South East	6,487	14,637	21,124
South West	-	10,458	10,458
UK Wide	13,400	38,817	52,217
Scotland	9,000	12,958	21,958
Wales	-	2,250	2,250
Northern Ireland	-	3,500	3,500
	<u>42,645</u>	<u>154,085</u>	<u>196,730</u>
<b>TOTAL FUNDS</b>	<u><u>237,783</u></u>	<u><u>189,540</u></u>	<u><u>427,323</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 March 2021**

**19. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	831,464	(796,009)	35,455
<b>Restricted funds</b>			
North West	120,235	(92,891)	27,344
North East	20,600	(23,100)	(2,500)
Yorkshire	24,539	(21,288)	3,251
West Midlands	97,374	(69,846)	27,528
East Midlands	93,007	(83,465)	9,542
East of England	31,068	(27,868)	3,200
London	5,598	(5,598)	-
South	25,441	(22,341)	3,100
South East	96,533	(81,896)	14,637
South West	43,167	(32,709)	10,458
UK Wide	84,585	(45,768)	38,817
Scotland	66,732	(53,774)	12,958
Wales	16,396	(14,146)	2,250
Northern Ireland	7,358	(3,858)	3,500
	<u>732,633</u>	<u>(578,548)</u>	<u>154,085</u>
<b>TOTAL FUNDS</b>	<u><u>1,564,097</u></u>	<u><u>(1,374,557)</u></u>	<u><u>189,540</u></u>

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**21. SHARE CAPITAL**

The company is limited by guarantee and has no issued share capital. The liability of members is limited to £1.

# HAPPY DAYS CHILDRENS CHARITY

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2021

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Activities for generating funds</b>		
Fundraising events	269,756	456,696
<b>Investment income</b>		
Deposit account interest	426	653
<b>Charitable activities</b>		
Grants	303,632	429,001
Government grants	103,933	-
	<b>407,565</b>	<b>429,001</b>
<b>Total incoming resources</b>	<b>677,747</b>	<b>886,350</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising wages	80,035	94,831
Social security	7,250	8,376
Pensions	1,787	6,609
Fundraising costs	3,159	7,071
Postage and stationery	5,705	16,572
Motor expenses	930	2,707
	<b>98,866</b>	<b>136,166</b>
<b>Charitable activities</b>		
Wages	84,730	100,409
Social security	7,077	8,868
Pensions	1,892	1,859
Grants to individuals	168,355	410,193
	<b>262,054</b>	<b>521,329</b>
<b>Administration costs</b>		
<b>Management</b>		
Wages	70,608	83,674
Social security	6,998	7,390
Pensions	1,576	1,859
Rent and service charges	14,734	29,468
Rates and insurance	1,821	1,405
Computer expenses	4,380	5,550
Carried forward	100,117	129,346

This page does not form part of the statutory financial statements

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 March 2021**

	31.3.21 £	31.3.20 £
<b>Management</b>		
Brought forward	<b>100,117</b>	129,346
Repairs and renewals	<b>3,157</b>	3,067
Telephone	<b>2,305</b>	4,797
Postage and stationery	<b>3,153</b>	16,572
Motor expenses	<b>930</b>	2,707
Bank charges	<b>1,045</b>	1,240
Staff welfare	<b>629</b>	950
Hire purchase interest	<b>1,457</b>	797
	<b>112,793</b>	159,476
<b>Finance</b>		
Depreciation of tangible fixed assets	<b>11,700</b>	10,868
Loss on sale of tangible fixed assets	<b>(4,884)</b>	-
	<b>6,816</b>	10,868
<b>Support costs</b>		
Rent and service charges	<b>7,257</b>	14,515
Rates and insurance	<b>898</b>	692
Computer expenses	<b>2,157</b>	2,734
Repairs and renewals	<b>1,555</b>	1,513
Telephone	<b>1,135</b>	2,362
Postage and stationery	<b>6,305</b>	8,287
	<b>19,307</b>	30,103
<b>Governance costs</b>		
Accountancy and legal fees	<b>3,486</b>	13,293
Total resources expended	<b>503,322</b>	871,235
<b>Net income</b>	<b>174,425</b>	15,115