

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 2022
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 2022**

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HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2022

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 2022. 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.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2022

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 23,943 (2021: 10,629) children. 19,945 children were able to experience a performing arts production. 2,648 children went to either a theme park, zoo, animal park, seaside or place of interest. The Charity provided family breaks for 326 children and their families to various destinations across the UK. We also enabled 1024 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 320,000 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 as the furlough scheme and other government support has now ended.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2022

FINANCIAL REVIEW

Total incoming resources for the year ended 31st March 2022 amounted to £817,358 (2021: £677,747). Total payment and support costs for respite break family holidays and leisure time activities of £572,872 were expended during the year to 31st March 2022 (2021: £281,361). At the year end Unrestricted Funds carried forward amounted to £285,721 (2021: £230,593). Total restricted income was £410,265 of which £453,926 was expended during the year. This left an unexpended balance of £153,069 at 31st March 2022 (2021: £196,730).

The Charity took out a bounce back loan of £50,000 in 2021 which has been repaid this year.

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 2022

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 2022**

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 29th June 2022 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**

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 2022.

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.

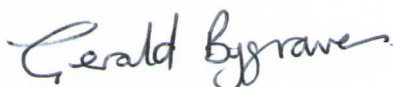
Independent examiner's statement

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

Date: 29th June 2022

HAPPY DAYS CHILDRENS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2022

		Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Charitable activities	4				
Holidays and outings		-	410,265	410,265	303,632
Administration		42,201	-	42,201	103,933
Activities for generating funds	2	364,842	-	364,842	269,756
Investment income	3	50	-	50	426
Total		407,093	410,265	817,358	677,747
EXPENDITURE ON					
Raising funds	5	105,052	-	105,052	98,866
Charitable activities	6				
Holidays and outings		118,946	453,926	572,872	281,361
Administration		127,967	-	127,967	123,095
Total		351,965	453,926	805,891	503,322
NET INCOME/(EXPENDITURE)		55,128	(43,661)	11,467	174,425
RECONCILIATION OF FUNDS					
Total funds brought forward		230,593	196,730	427,323	252,898
TOTAL FUNDS CARRIED FORWARD		285,721	153,069	438,790	427,323

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

BALANCE SHEET

31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	13	32,092	-	32,092	25,840
CURRENT ASSETS					
Debtors	14	69,683	-	69,683	53,903
Cash at bank		229,457	153,069	382,526	440,943
		<u>299,140</u>	<u>153,069</u>	<u>452,209</u>	<u>494,846</u>
CREDITORS					
Amounts falling due within one year	15	(18,033)	-	(18,033)	(74,959)
NET CURRENT ASSETS		<u>281,107</u>	<u>153,069</u>	<u>434,176</u>	<u>419,887</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		313,199	153,069	466,268	445,727
CREDITORS					
Amounts falling due after more than one year	16	(27,478)	-	(27,478)	(18,404)
NET ASSETS		<u>285,721</u>	<u>153,069</u>	<u>438,790</u>	<u>427,323</u>
FUNDS	19				
Unrestricted funds				285,721	230,593
Restricted funds				153,069	196,730
TOTAL FUNDS				<u>438,790</u>	<u>427,323</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 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 2022

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 29th June 2022 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 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	(756)	152,782
Interest element of hire purchase payments paid		(910)	(1,457)
Net cash (used in)/provided by operating activities		(1,666)	151,325
Cash flows from investing activities			
Purchase of tangible fixed assets		(20,511)	(28,084)
Sale of tangible fixed assets		9,710	14,169
Interest received		50	426
Net cash used in investing activities		(10,751)	(13,489)
Cash flows from financing activities			
New loans in year		-	50,000
Loan repayments in year		(50,000)	-
Capital repayments in year		4,000	7,495
Net cash (used in)/provided by financing activities		(46,000)	57,495
Change in cash and cash equivalents in the reporting period		(58,417)	195,331
Cash and cash equivalents at the beginning of the reporting period		440,943	245,612
Cash and cash equivalents at the end of the reporting period		382,526	440,943

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 March 2022

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

	31.3.22 £	31.3.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	11,467	174,425
Adjustments for:		
Depreciation charges	9,689	11,700
Profit on disposal of fixed assets	(5,140)	(4,884)
Interest received	(50)	(426)
Interest element of hire purchase and finance lease rental payments	910	1,457
Increase in debtors	(15,780)	(28,903)
Decrease in creditors	(1,852)	(587)
Net cash (used in)/provided by operations	<u>(756)</u>	<u>152,782</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
Net cash			
Cash at bank	<u>440,943</u>	<u>(58,417)</u>	<u>382,526</u>
	<u>440,943</u>	<u>(58,417)</u>	<u>382,526</u>
Debt			
Finance leases	(30,062)	(4,000)	(34,062)
Debts falling due within 1 year	<u>(50,000)</u>	<u>50,000</u>	<u>-</u>
	<u>(80,062)</u>	<u>46,000</u>	<u>(34,062)</u>
Total	<u>360,881</u>	<u>(12,417)</u>	<u>348,464</u>

The notes form part of these financial statements

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.

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

	31.3.22	31.3.21
	£	£
Fundraising events	364,842	269,756
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	50	426
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Grants	Holidays and outings	410,265	303,632
Government grants	Administration	42,201	103,933
		<u> </u>	<u> </u>
		452,466	407,565
		<u> </u>	<u> </u>

5. RAISING FUNDS

Raising donations and legacies

31.3.22	31.3.21
£	£
Staff costs	89,072
Fundraising costs	3,159
Postage and stationery	5,705
Motor expenses	930
<u>105,052</u>	<u>98,866</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Holidays and outings	95,645	453,926	23,301	572,872
Administration	-	-	127,967	127,967
	<u>95,645</u>	<u>453,926</u>	<u>151,268</u>	<u>700,839</u>

7. GRANTS PAYABLE

31.3.22	31.3.21
£	£
Holidays and outings	168,355
<u>453,926</u>	<u>168,355</u>

8. SUPPORT COSTS

	Management £	Finance £	Support costs £	Governance costs £	Totals £
Holidays and outings	-	-	23,301	-	23,301
Administration	119,398	4,549	-	4,020	127,967
	<u>119,398</u>	<u>4,549</u>	<u>23,301</u>	<u>4,020</u>	<u>151,268</u>

9. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	104	104
Depreciation - assets on hire purchase contracts and finance leases	9,585	11,596
Other operating leases	28,741	21,991
Surplus on disposal of fixed assets	(5,140)	(4,884)
	<u>265,630</u>	<u>261,953</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

11. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	239,624	235,373
Social security costs	20,936	21,325
Other pension costs	5,070	5,255
	<u>265,630</u>	<u>261,953</u>

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

	31.3.22	31.3.21
Fundraising	3	3
Support	3	3
Administration	3	3
	<u>9</u>	<u>9</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Holidays and outings	-	303,632	303,632
Administration	103,933	-	103,933
Activities for generating funds	269,756	-	269,756
Investment income	426	-	426
Total	374,115	303,632	677,747
EXPENDITURE ON			
Raising funds	98,866	-	98,866
Charitable activities			
Holidays and outings	113,006	168,355	281,361
Administration	123,095	-	123,095
Total	334,967	168,355	503,322
NET INCOME	39,148	135,277	174,425
RECONCILIATION OF FUNDS			
Total funds brought forward	191,445	61,453	252,898
TOTAL FUNDS CARRIED FORWARD	230,593	196,730	427,323

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2021	32,402	46,379	78,781
Additions	-	20,511	20,511
Disposals	-	(18,295)	(18,295)
	<u>32,402</u>	<u>48,595</u>	<u>80,997</u>
DEPRECIATION			
At 1 April 2021	32,195	20,746	52,941
Charge for year	104	9,585	9,689
Eliminated on disposal	-	(13,725)	(13,725)
	<u>32,299</u>	<u>16,606</u>	<u>48,905</u>
NET BOOK VALUE			
At 31 March 2022	<u>103</u>	<u>31,989</u>	<u>32,092</u>
At 31 March 2021	<u>207</u>	<u>25,633</u>	<u>25,840</u>

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

	Motor vehicles £
COST	
At 1 April 2021	46,379
Additions	20,511
Disposals	(18,295)
	<u>48,595</u>
DEPRECIATION	
At 1 April 2021	20,746
Charge for year	9,585
Eliminated on disposal	(13,725)
	<u>16,606</u>
NET BOOK VALUE	
At 31 March 2022	<u>31,989</u>
At 31 March 2021	<u>25,633</u>

14.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.22	31.3.21
		£	£
	Other debtors	<u>69,683</u>	<u>53,903</u>
15.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.22	31.3.21
		£	£
	Bank loans and overdrafts (see note 17)	-	50,000
	Hire purchase (see note 18)	6,584	11,658
	Social security and other taxes	4,976	6,577
	Accrued expenses	<u>6,473</u>	<u>6,724</u>
		<u>18,033</u>	<u>74,959</u>
16.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.3.22	31.3.21
		£	£
	Hire purchase (see note 18)	<u>27,478</u>	<u>18,404</u>
17.	LOANS		
	An analysis of the maturity of loans is given below:		
		31.3.22	31.3.21
		£	£
	Amounts falling due within one year on demand:		
	Bank loans	<u>-</u>	<u>50,000</u>
18.	LEASING AGREEMENTS		
	Minimum lease payments under hire purchase fall due as follows:		
		31.3.22	31.3.21
		£	£
	Net obligations repayable:		
	Within one year	6,584	11,658
	Between one and five years	<u>27,478</u>	<u>18,404</u>
		<u>34,062</u>	<u>30,062</u>

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	230,593	55,128	285,721
Restricted funds			
North West	28,844	(14,544)	14,300
North East	-	2,860	2,860
Yorkshire	4,001	7,663	11,664
West Midlands	30,378	(15,478)	14,900
East Midlands	10,500	(2,392)	8,108
East of England	6,200	1,900	8,100
South	5,300	2,700	8,000
South East	21,124	9,876	31,000
South West	10,458	3,846	14,304
UK Wide	52,217	(26,667)	25,550
Scotland	21,958	(12,500)	9,458
Wales	2,250	775	3,025
Northern Ireland	3,500	(1,700)	1,800
	<u>196,730</u>	<u>(43,661)</u>	<u>153,069</u>
TOTAL FUNDS	<u>427,323</u>	<u>11,467</u>	<u>438,790</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2022

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	407,093	(351,965)	55,128
Restricted funds			
North West	69,676	(84,220)	(14,544)
North East	12,870	(10,010)	2,860
Yorkshire	27,280	(19,617)	7,663
West Midlands	57,187	(72,665)	(15,478)
East Midlands	31,540	(33,932)	(2,392)
East of England	20,759	(18,859)	1,900
London	3,672	(3,672)	-
South	20,759	(18,059)	2,700
South East	60,211	(50,335)	9,876
South West	21,297	(17,451)	3,846
UK Wide	47,055	(73,722)	(26,667)
Scotland	32,966	(45,466)	(12,500)
Wales	4,993	(4,218)	775
Northern Ireland	-	(1,700)	(1,700)
	<u>410,265</u>	<u>(453,926)</u>	<u>(43,661)</u>
TOTAL FUNDS	<u>817,358</u>	<u>(805,891)</u>	<u>11,467</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2022

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	191,445	39,148	230,593
Restricted funds			
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>
TOTAL FUNDS	<u>252,898</u>	<u>174,425</u>	<u>427,323</u>

19. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	374,115	(334,967)	39,148
Restricted funds			
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>
TOTAL FUNDS	<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 2022

19. MOVEMENT IN FUNDS - continued

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

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	191,445	94,276	285,721
Restricted funds			
North West	12,945	1,355	14,300
North East	3,000	(140)	2,860
Yorkshire	500	11,164	11,664
West Midlands	11,750	3,150	14,900
East Midlands	1,550	6,558	8,108
East of England	500	7,600	8,100
South	1,000	7,000	8,000
South East	2,400	28,600	31,000
South West	200	14,104	14,304
UK Wide	11,592	13,958	25,550
Scotland	15,766	(6,308)	9,458
Wales	250	2,775	3,025
Northern Ireland	-	1,800	1,800
	<u>61,453</u>	<u>91,616</u>	<u>153,069</u>
TOTAL FUNDS	<u>252,898</u>	<u>185,892</u>	<u>438,790</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2022

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 £
Unrestricted funds			
General fund	781,208	(686,932)	94,276
Restricted funds			
North West	120,786	(119,431)	1,355
North East	21,570	(21,710)	(140)
Yorkshire	37,131	(25,967)	11,164
West Midlands	98,739	(95,589)	3,150
East Midlands	54,580	(48,022)	6,558
East of England	30,534	(22,934)	7,600
London	4,472	(4,472)	-
South	27,309	(20,309)	7,000
South East	101,694	(73,094)	28,600
South West	37,759	(23,655)	14,104
UK Wide	115,998	(102,040)	13,958
Scotland	48,724	(55,032)	(6,308)
Wales	8,243	(5,468)	2,775
Northern Ireland	6,358	(4,558)	1,800
	<u>713,897</u>	<u>(622,281)</u>	<u>91,616</u>
TOTAL FUNDS	<u>1,495,105</u>	<u>(1,309,213)</u>	<u>185,892</u>

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

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 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Activities for generating funds		
Fundraising events	364,842	269,756
Investment income		
Deposit account interest	50	426
Charitable activities		
Grants	410,265	303,632
Government grants	42,201	103,933
	<u>452,466</u>	<u>407,565</u>
Total incoming resources	817,358	677,747
EXPENDITURE		
Raising donations and legacies		
Fundraising wages	81,471	80,035
Social security	7,119	7,250
Pensions	1,724	1,787
Fundraising costs	4,989	3,159
Postage and stationery	7,758	5,705
Motor expenses	1,991	930
	<u>105,052</u>	<u>98,866</u>
Charitable activities		
Wages	86,284	84,730
Social security	7,536	7,077
Pensions	1,825	1,892
Grants to individuals	453,926	168,355
	<u>549,571</u>	<u>262,054</u>
Administration costs		
Management		
Wages	71,869	70,608
Social security	6,281	6,998
Pensions	1,521	1,576
Rent and service charges	19,161	14,734
Rates and insurance	1,120	1,821
Computer expenses	8,394	4,380
Repairs and renewals	278	3,157
Carried forward	108,624	103,274

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HAPPY DAYS CHILDRENS CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2022

	31.3.22 £	31.3.21 £
Management		
Brought forward	108,624	103,274
Telephone	2,145	2,305
Postage and stationery	3,879	3,153
Motor expenses	1,991	930
Bank charges	1,242	1,045
Staff welfare	607	629
Hire purchase interest	910	1,457
	<u>119,398</u>	<u>112,793</u>
Finance		
Depreciation of tangible fixed assets	9,689	11,700
Loss on sale of tangible fixed assets	(5,140)	(4,884)
	<u>4,549</u>	<u>6,816</u>
Support costs		
Rent and service charges	9,580	7,257
Rates and insurance	560	898
Computer expenses	4,192	2,157
Repairs and renewals	139	1,555
Telephone	1,072	1,135
Postage and stationery	7,758	6,305
	<u>23,301</u>	<u>19,307</u>
Governance costs		
Accountancy and legal fees	4,020	3,486
	<u>805,891</u>	<u>503,322</u>
Total resources expended		
	<u>805,891</u>	<u>503,322</u>
Net income	<u>11,467</u>	<u>174,425</u>

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