

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 2023
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 2023**

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HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2023

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 2023. 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 - 3 night duration and family day trips 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, residential group activity holidays and live performing arts experiences for groups of children in 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.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are pleased that we are recovering well following the pandemic. The charity managed to significantly increase its income through its fundraising efforts which has resulted in a larger expenditure and many more thousands of children have benefited.

The number of children helped was 33,139 (2022: 23,943). 26,766 children were able to experience a performing arts production. 4,358 children went to either a theme park, zoo, animal park, seaside or place of interest. The Charity provided family breaks for 341 children and their families to various destinations across the UK. We also enabled 1,664 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 benefits for the children

Visiting theatre performances and trips to the theatre

The performances teach the children about the world, about history, about geography, about people and emotions. The performances promote empathy and help the children to understand themselves and others. By experiencing live theatre the children can enhance their creativity, imagination and understanding of different perspectives and emotions. The experience of music, drama and live theatre is not one that the children usually experience. It is a very positive experience that supports positive mental health and attitudes. The children join in and engage in a very immersive opportunity. The children rarely, if ever, get to see live performing arts and so these performances are a wonderful opportunity to introduce that magic into their lives.

Residential group activity holidays

The residential group activity holidays enable children with disabilities to achieve their true potential through the challenge of outdoor adventurous activities in the countryside. The residential courses are individually designed to promote education, inclusion, independence and self-motivation for those with even the most severe disabilities. Every young person should experience the world beyond home and classroom as an essential part of learning and personal development whatever their ability or circumstances. According to research people with complex learning needs are more susceptible to emotional and mental health conditions than the rest of the population. The growing body of evidence indicates that greater exposure to, or contact with natural environments and time spent on holiday is associated with better physical, social and emotional well-being.

Holidays

Caring for a child with special needs is an enormous responsibility and one taken gladly by the parents. However, a break away means that the family spend quality time together bonding, resting and having some much needed fun. They get to spend time away from their day to day cares and worries.

Day trips

The children go to all sorts of wonderful venues such as theatres, wildlife parks, theme parks and places of interest in towns, cities and the countryside. These opportunities help to improve their social and communication skills. The children rarely, if ever get day trips out and these are wonderful opportunities for them.

These opportunities enable the children and their families to take part in an activity more often enjoyed by the wider community, thereby promoting social inclusion.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2023

ACHIEVEMENT AND PERFORMANCE

The Charity to date has helped in excess of 350,000 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 with special needs and disabilities to have positive experiences to improve their well-being.

FINANCIAL REVIEW

Reserves policy

Reserves now stand at 6 months of expenditure. This is to ensure that the charity has sufficient funds in place to continue its activity.

The charity had a deficit of £93,020 at the year end which was funds which we were not able to spend on activities in the previous year due to the pandemic and this was expended in the year ending 31st March 2023.

Total incoming resources for the year ended 31st March 2023 amounted to £977,520 (2022: £817,358). Total payment and support costs for respite break family holidays and leisure time activities of £810,459 were expended during the year to 31st March 2023 (2022: £572,872). At the year end Unrestricted Funds carried forward amounted to £226,668 (2022: £285,721). Total restricted income was £658,444 of which £692,411 was expended during the year. This left an unexpended balance of £119,102 at 31st March 2023 (2022: £153,069).

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 provide family day trips and family holidays for children within the accepted criteria.
5. To the running costs of the families and day trips department which enables the above activity to take place.
6. To the costs of the Charity's fundraising activity and further expanding the fundraising activity.
7. To pay for the running of the Charity.
8. To setting aside sufficient reserves which may be called upon in the eventuality of priority cases, or an emergency such as the recent pandemic to continue its activity.

HAPPY DAYS CHILDRENS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 March 2023

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.

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

HAPPY DAYS CHILDRENS CHARITY

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 March 2023**

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

Bankers

The Co-operative Bank PLC
PO Box 250
Skelmersdale
Lancashire
WN8 6WT

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 18th July 2023 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 2023.

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 member of the Association of Accounting Technicians, 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
The Association of Accounting Technicians

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

18 July 2023

HAPPY DAYS CHILDRENS CHARITY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2023

		Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Holidays and outings		-	658,444	658,444	410,265
Administration		-	-	-	42,201
Activities for generating funds	2	318,450	-	318,450	364,842
Investment income	3	626	-	626	50
Total		319,076	658,444	977,520	817,358
EXPENDITURE ON					
Raising funds	5	121,283	-	121,283	105,052
Charitable activities	6				
Holidays and outings		118,048	692,411	810,459	572,872
Administration		138,798	-	138,798	127,967
Total		378,129	692,411	1,070,540	805,891
NET INCOME/(EXPENDITURE)		(59,053)	(33,967)	(93,020)	11,467
RECONCILIATION OF FUNDS					
Total funds brought forward		285,721	153,069	438,790	427,323
TOTAL FUNDS CARRIED FORWARD		226,668	119,102	345,770	438,790

The notes form part of these financial statements

HAPPY DAYS CHILDRENS CHARITY

BALANCE SHEET 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	19,841	-	19,841	32,092
CURRENT ASSETS					
Debtors	14	65,043	-	65,043	69,683
Cash at bank		184,448	119,102	303,550	382,526
		<u>249,491</u>	<u>119,102</u>	<u>368,593</u>	<u>452,209</u>
CREDITORS					
Amounts falling due within one year	15	(21,770)	-	(21,770)	(18,033)
NET CURRENT ASSETS		<u>227,721</u>	<u>119,102</u>	<u>346,823</u>	<u>434,176</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>247,562</u>	<u>119,102</u>	<u>366,664</u>	<u>466,268</u>
CREDITORS					
Amounts falling due after more than one year	16	(20,894)	-	(20,894)	(27,478)
NET ASSETS		<u>226,668</u>	<u>119,102</u>	<u>345,770</u>	<u>438,790</u>
FUNDS	18				
Unrestricted funds				226,668	285,721
Restricted funds				119,102	153,069
TOTAL FUNDS				<u>345,770</u>	<u>438,790</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 2023

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 18th JULY 2023 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 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	(72,108)	(756)
Interest element of hire purchase payments paid		(910)	(910)
Net cash used in operating activities		(73,018)	(1,666)
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(20,511)
Sale of tangible fixed assets		-	9,710
Interest received		626	50
Net cash provided by/(used in) investing activities		626	(10,751)
Cash flows from financing activities			
Loan repayments in year		-	(50,000)
Capital repayments in year		(6,584)	4,000
Net cash used in financing activities		(6,584)	(46,000)
Change in cash and cash equivalents in the reporting period		(78,976)	(58,417)
Cash and cash equivalents at the beginning of the reporting period		382,526	440,943
Cash and cash equivalents at the end of the reporting period		303,550	382,526

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 March 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23	31.3.22
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(93,020)	11,467
Adjustments for:		
Depreciation charges	12,251	9,689
Profit on disposal of fixed assets	-	(5,140)
Interest received	(626)	(50)
Interest element of hire purchase and finance lease rental payments	910	910
Decrease/(increase) in debtors	4,640	(15,780)
Increase/(decrease) in creditors	3,737	(1,852)
Net cash used in operations	<u>(72,108)</u>	<u>(756)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank	<u>382,526</u>	<u>(78,976)</u>	<u>303,550</u>
	<u>382,526</u>	<u>(78,976)</u>	<u>303,550</u>
Debt			
Finance leases	<u>(34,062)</u>	<u>6,584</u>	<u>(27,478)</u>
	<u>(34,062)</u>	<u>6,584</u>	<u>(27,478)</u>
Total	<u>348,464</u>	<u>(72,392)</u>	<u>276,072</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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

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

	31.3.23	31.3.22
	£	£
Fundraising events	318,450	364,842
	<u><u> </u></u>	<u><u> </u></u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	626	50
	<u><u> </u></u>	<u><u> </u></u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.23	31.3.22
	Activity	£	£
Grants and donations	Holidays and outings	658,444	410,265
Government grants	Administration	-	42,201
		<u><u> </u></u>	<u><u> </u></u>
		658,444	452,466
		<u><u> </u></u>	<u><u> </u></u>

HAPPY DAYS CHILDRENS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 March 2023

5. RAISING FUNDS

Raising donations and legacies

	31.3.23	31.3.22
	£	£
Staff costs	87,616	90,314
Fundraising costs	16,236	4,989
Postage and stationery	12,521	7,758
Motor expenses	4,910	1,991
	<u>121,283</u>	<u>105,052</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Holidays and outings	92,239	692,411	25,809	810,459
Administration	531	-	138,267	138,798
	<u>92,770</u>	<u>692,411</u>	<u>164,076</u>	<u>949,257</u>

7. GRANTS PAYABLE

	31.3.23	31.3.22
	£	£
Holidays and outings	<u>692,411</u>	<u>453,926</u>

8. SUPPORT COSTS

	Management £	Finance £	Support costs £	Governance costs £	Totals £
Holidays and outings	-	-	25,809	-	25,809
Administration	118,632	12,251	-	7,384	138,267
	<u>118,632</u>	<u>12,251</u>	<u>25,809</u>	<u>7,384</u>	<u>164,076</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

9. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	102	104
Depreciation - assets on hire purchase contracts and finance leases	12,149	9,585
Other operating leases	27,376	28,741
Surplus on disposal of fixed assets	-	(5,140)
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	229,208	239,624
Social security costs	23,227	20,936
Other pension costs	5,280	5,070
	<u>257,715</u>	<u>265,630</u>

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

	31.3.23	31.3.22
Fundraising	3	3
Support	3	3
Administration	3	3
	<u>9</u>	<u>9</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Holidays and outings	-	410,265	410,265
Administration	42,201	-	42,201
Activities for generating funds	364,842	-	364,842
Investment income	50	-	50
Total	407,093	410,265	817,358
EXPENDITURE ON			
Raising funds	105,052	-	105,052
Charitable activities			
Holidays and outings	118,946	453,926	572,872
Administration	127,967	-	127,967
Total	351,965	453,926	805,891
NET INCOME/(EXPENDITURE)	55,128	(43,661)	11,467
RECONCILIATION OF FUNDS			
Total funds brought forward	230,593	196,730	427,323
TOTAL FUNDS CARRIED FORWARD	285,721	153,069	438,790

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2022 and 31 March 2023	32,402	48,595	80,997
DEPRECIATION			
At 1 April 2022	32,299	16,606	48,905
Charge for year	102	12,149	12,251
At 31 March 2023	32,401	28,755	61,156
NET BOOK VALUE			
At 31 March 2023	1	19,840	19,841
At 31 March 2022	103	31,989	32,092

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

13. TANGIBLE FIXED ASSETS - continued

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

		Motor vehicles £
COST		
At 1 April 2022 and 31 March 2023		48,595
DEPRECIATION		
At 1 April 2022		16,606
Charge for year		12,149
At 31 March 2023		28,755
NET BOOK VALUE		
At 31 March 2023		19,840
At 31 March 2022		31,989
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Other debtors	65,043	69,683
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.23	31.3.22
	£	£
Hire purchase (see note 17)	6,584	6,584
Social security and other taxes	5,430	4,976
Accrued expenses	9,756	6,473
	21,770	18,033

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023**16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.23	31.3.22
	£	£
Hire purchase (see note 17)	20,894	27,478

17. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	31.3.23	31.3.22
	£	£
Net obligations repayable:		
Within one year	6,584	6,584
Between one and five years	20,894	27,478
	27,478	34,062

18. MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	At 31/3/23
	£	£	£
Unrestricted funds			
General fund	285,721	(59,053)	226,668
Restricted funds			
North West	14,300	(8,162)	6,138
North East	2,860	618	3,478
Yorkshire	11,664	(10,164)	1,500
West Midlands	14,900	708	15,608
East Midlands	8,108	(4,532)	3,576
East of England	8,100	500	8,600
London	-	1,500	1,500
South	8,000	(2,000)	6,000
South East	31,000	(12,110)	18,890
South West	14,304	(11,146)	3,158
UK Wide	25,550	3,204	28,754
Scotland	9,458	1,942	11,400
Wales	3,025	7,475	10,500
Northern Ireland	1,800	(1,800)	-
	153,069	(33,967)	119,102
TOTAL FUNDS	438,790	(93,020)	345,770

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

18. 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	319,076	(378,129)	(59,053)
Restricted funds			
North West	59,714	(67,876)	(8,162)
North East	17,728	(17,110)	618
Yorkshire	40,698	(50,862)	(10,164)
West Midlands	69,413	(68,705)	708
East Midlands	44,372	(48,904)	(4,532)
East of England	31,100	(30,600)	500
London	3,500	(2,000)	1,500
South	28,045	(30,045)	(2,000)
South East	71,051	(83,161)	(12,110)
South West	14,385	(25,531)	(11,146)
UK Wide	209,650	(206,446)	3,204
Scotland	55,530	(53,588)	1,942
Wales	13,258	(5,783)	7,475
Northern Ireland	-	(1,800)	(1,800)
	<u>658,444</u>	<u>(692,411)</u>	<u>(33,967)</u>
TOTAL FUNDS	<u>977,520</u>	<u>(1,070,540)</u>	<u>(93,020)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

18. MOVEMENT IN FUNDS - continued**Comparatives for 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><u>427,323</u></u>	<u><u>11,467</u></u>	<u><u>438,790</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

18. 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	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><u>817,358</u></u>	<u><u>(805,891)</u></u>	<u><u>11,467</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

18. MOVEMENT IN FUNDS - continued

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

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	230,593	(3,925)	226,668
Restricted funds			
North West	28,844	(22,706)	6,138
North East	-	3,478	3,478
Yorkshire	4,001	(2,501)	1,500
West Midlands	30,378	(14,770)	15,608
East Midlands	10,500	(6,924)	3,576
East of England	6,200	2,400	8,600
London	-	1,500	1,500
South	5,300	700	6,000
South East	21,124	(2,234)	18,890
South West	10,458	(7,300)	3,158
UK Wide	52,217	(23,463)	28,754
Scotland	21,958	(10,558)	11,400
Wales	2,250	8,250	10,500
Northern Ireland	3,500	(3,500)	-
	<u>196,730</u>	<u>(77,628)</u>	<u>119,102</u>
TOTAL FUNDS	<u><u>427,323</u></u>	<u><u>(81,553)</u></u>	<u><u>345,770</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 March 2023

18. 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	726,169	(730,094)	(3,925)
Restricted funds			
North West	129,390	(152,096)	(22,706)
North East	30,598	(27,120)	3,478
Yorkshire	67,978	(70,479)	(2,501)
West Midlands	126,600	(141,370)	(14,770)
East Midlands	75,912	(82,836)	(6,924)
East of England	51,859	(49,459)	2,400
London	7,172	(5,672)	1,500
South	48,804	(48,104)	700
South East	131,262	(133,496)	(2,234)
South West	35,682	(42,982)	(7,300)
UK Wide	256,705	(280,168)	(23,463)
Scotland	88,496	(99,054)	(10,558)
Wales	18,251	(10,001)	8,250
Northern Ireland	-	(3,500)	(3,500)
	<u>1,068,709</u>	<u>(1,146,337)</u>	<u>(77,628)</u>
TOTAL FUNDS	<u><u>1,794,878</u></u>	<u><u>(1,876,431)</u></u>	<u><u>(81,553)</u></u>

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

20. 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 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Activities for generating funds		
Fundraising events	318,450	364,842
Investment income		
Deposit account interest	626	50
Charitable activities		
Grants and donations	658,444	410,265
Government grants	-	42,201
	658,444	452,466
Total incoming resources	977,520	817,358
EXPENDITURE		
Raising donations and legacies		
Fundraising wages	77,931	81,471
Social security	7,890	7,119
Pensions	1,795	1,724
Fundraising costs	16,236	4,989
Postage and stationery	12,521	7,758
Motor expenses	4,910	1,991
	121,283	105,052
Charitable activities		
Wages	82,514	86,284
Social security	8,355	7,536
Pensions	1,901	1,825
Grants to individuals	692,411	453,926
	785,181	549,571
Administration costs		
Management		
Wages	68,763	71,869
Social security	6,982	6,281
Pensions	1,584	1,521
Rent and service charges	18,263	19,161
Rates and insurance	984	1,120
Computer expenses	4,998	8,394
Repairs and renewals	321	278
Carried forward	101,895	108,624

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HAPPY DAYS CHILDRENS CHARITY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2023**

	31.3.23 £	31.3.22 £
Management		
Brought forward	101,895	108,624
Telephone	2,040	2,145
Postage and stationery	6,256	3,879
Motor expenses	4,910	1,991
Bank charges	1,325	1,242
Staff welfare	1,296	607
Hire purchase interest	910	910
	118,632	119,398
Finance		
Depreciation of tangible fixed assets	12,251	9,689
Loss on sale of tangible fixed assets	-	(5,140)
	12,251	4,549
Support costs		
Rent and service charges	9,113	9,580
Rates and insurance	493	560
Computer expenses	2,501	4,192
Repairs and renewals	161	139
Telephone	1,020	1,072
Postage and stationery	12,521	7,758
	25,809	23,301
Governance costs		
Accountancy and legal fees	7,384	4,020
Total resources expended	1,070,540	805,891
Net (expenditure)/income	(93,020)	11,467

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