

ELHAP

England & Wales · Charity number 1077508

Details

Other names	ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND), ELHAP
Status	Registered
Legal form	Charitable company
Company number	03697053
Registered	1999-09-22
Register	View on the Charity Commission register

Contact

Address	119 Roding Lane North Woodford Bridge Essex IG8 8NA
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Phone	02085502636
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Email	info@elhap.org.uk
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Website	www.elhap.org.uk
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Activities

Objects: TO RELIEVE CHILDREN AND YOUNG PEOPLE WITH PHYSICAL, EMOTIONAL OR LEARNING DISABILITIES, INCLUDING THOSE OF VISION, HEARING AND PERCEPTION, AND ADULTS WITH LEARNING DISABILITIES BY THE PROVISION OF FACILITIES FOR ADVENTURE PLAY AND OTHER RECREATIONAL AND SOCIAL ACTIVITY.

Activities: ELHAP offers adventure play to children, young people and adult with disabilities and special needs from North East London and Essex areas. It is ELHAPs aim and purpose to ensure that all our children and young people, regardless of ability or dis-ability, have the opportunity to access our adventure playground to have fun, be challenged and to enjoy themselves.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, People With Disabilities

Geography

- Barking And Dagenham
- Essex
- Hackney
- Redbridge
- Waltham Forest

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,300,772	£991,355	£504,601	62
2024-03-31	£874,925	£885,208	£195,184	58
2023-03-31	£689,167	£736,601	£205,467	44
2022-03-31	£663,018	£701,005	£252,901	47
2021-03-31	£758,282	£677,411	£290,888	64

Trustees

Name	Role	Appointed
DAVID EDWARD CHARLTON	Chair	
Elaine Margaret Crossley		2021-07-28
Kelvin Ha		2024-09-25
Muhammad Sharif Chowdhury		2022-09-28
Ocean Naguleswaran		2023-11-29
Sumeet Rawal		2018-07-31

Accounts

REGISTERED COMPANY NUMBER: 03697053 (England and Wales)
REGISTERED CHARITY NUMBER: 1077508

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
ELHAP
EVERY LIFE HAS A PURPOSE

THP Limited
Chartered Accountants
and Statutory Auditors
34-40 High Street
Wanstead
London
E11 2RJ

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This year has seen a continued increase in the complexity and intensity of demand for ELHAP's services. While overall attendance at our Playground services has increased, there has also been a notable growth in the number of children and young people requiring one-to-one support. At the same time, the Orchard Project experienced increased attendance across all areas. Taken together, this reflects a growing and more demanding level of need among the families we support, highlighting the importance of ensuring our services remain responsive, well-resourced, and sustainable.

In response to this increase in complexity and higher support needs, we have made a significant investment in developing the skills and confidence of our staff team. All playworkers are offered training in Non-Abusive Psychological and Physical Intervention (NAPPI), ensuring consistent, safe, and supportive practice across our services. Specialist training has also been strengthened in areas such as PEG feeding, epilepsy awareness, and first aid, and we are proud to have more qualified first aiders than ever before. In addition, our Deputy CEO completed the NSPCC Training for Trainers in Safeguarding and Child Protection during the year and has begun delivering safeguarding training internally. This enables us to provide high-quality, bespoke training closely aligned to our services and values, while maintaining the highest standards of safeguarding for the children and families we support.

The financial year also marks a significant milestone for ELHAP. For the first time, our income has exceeded £1 million, and we have again achieved a financial surplus. While this represents a strong and positive position, cashflow remains challenging at peak periods throughout the year. Our reserves are now at a healthy level, providing reassurance that the charity is well placed to respond to any financial pressures that may arise.

Around 50% of our income is derived from our contracted charitable activities, with the rest secured through grants and donations, highlighting the essential role that fundraising plays in sustaining our work. We were honoured to be chosen as one of the Mayor of Redbridge's charities and are deeply grateful to all our funders and supporters. In particular, we would like to thank O2e and Brookfield Properties, whose continued generosity over the years has made a lasting difference to the charity and the families we serve.

As part of preparations for ELHAP's 50th anniversary in 2026, we began an ambitious project to rebuild and enhance our iconic 33-year-old walkway, which winds through the playground and into the orchard. The upgraded structure now features rope bridges, scramble nets, a sand pit and a twisty slope, offering adventure for all abilities. We have also made significant improvements to the main building, installing insulation and solar panels to boost energy efficiency. These developments help ensure that ELHAP remains a welcoming, inclusive, and fit-for-purpose environment for all the families we support.

I would like to thank my fellow Trustees for their ongoing commitment, insight, and stewardship of the charity. I also wish to recognise the exceptional dedication of our staff team, whose passion, professionalism, and hard work underpin everything that ELHAP achieves.

As we move forward, it is encouraging to feel that the disruption caused by the pandemic is now largely behind us. This renewed stability allows us to plan with greater confidence for the future and continue developing services that meet the evolving needs of our community.

Dave Charlton

Dave Charlton

Chairman

19 December 2025

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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 2025. 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

Founded in 1976, ELHAP began as an adventure playground for children with disabilities from across East London and Essex. Over the years, our services have expanded to support not only children but also young people, adults, and their families.

At the heart of our work is the belief that adventure and play are vital for children and young people with disabilities. Our outdoor playground and woodland reserve provide a space where they can engage in physical play, explore their surroundings, develop their abilities, and build meaningful connections. We encourage them to also take part in activities such as drama, music, art, and horticulture, fostering creativity and self-expression. Alongside this, we organize regular outings for young adults in and around London, broadening their experiences and independence.

Opportunities for physical and creative play, particularly in outdoor environments that connect with nature, are often inaccessible to individuals with disabilities. We firmly believe these experiences are vital for building confidence, resilience, and self-esteem - qualities essential for leading meaningful and fulfilling lives.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Here is a summary of our overview of projects and achievements during the 2024-25:

People supported

726	211	31	16	441	23	64
Children and Young People	Stay and Play Families	Adults (18+)	Schools that regularly visit	Families	Siblings/Young Carers	Recruited and trained volunteers

Activities delivered

14,770	64	145	245	2	22	1,565	30,142
Adventure Play Hours	Holiday Playschemes and Saturday Club days	Nature Play Sessions	Orchard Project and Bridge Project Sessions	Family Fun Days	Stay and Play sessions	Volunteer hours	Total number of service hours delivered

The difference we make

Attending sessions at ELHAP provides opportunities for children, young people and adults to improve their physical and mental wellbeing, build resilience and confidence, unleash creativity and develop friendships. Our services help to reduce isolation and also provide vital respite for our families and carers.

ELHAP's impact stretches far beyond our service users and their families. Many of our Playworkers and volunteers go on to have careers in Health, Social Care and Education - taking with them a wealth of valuable skills, training and insight gained from their direct experience of supporting families with the most diverse range of care and support needs imaginable.

Our unique site provides a wealth of biodiversity and green space within an urban setting. We take pride in caring for and protecting our environment, so that it has benefits for the wider community too.

Our Projects

This year we received 6,248 visits from children, young people and adults. We continue to expect that demand on our services will grow in the future partly as a result of continued budgetary constraints but also because of the uniqueness of ELHAP's services. As in the years before the pandemic, we have pursued the continued development of our services, supported the development of strategies to increase awareness in the local community and reviewed our plans for the future.

Weekend and Holiday Play Schemes

All of ELHAP's projects are built upon our core principles of freedom, adventure and community, and the ethos that underpins all of our work comes from our adventure playground which is at the heart of all of our work. On our playground we run play schemes for children and young people and their siblings during school holidays, half terms and on Saturdays. Within ELHAP's safe boundaries the children are encouraged to explore, take risks, get messy and take control of their destiny. In addition to being a great source of fun for the children, these activities offer valuable respite time to families of disabled children.

Nature Play

Nature Play is about connecting with the natural world at ELHAP through play and exploration. It is about feeding the birds and the bats, making a kite to fly on a windy day, growing or picking flowers, building a den in the woodland or finding the best spot to feel the sun on your face. Our participants guide the creation of spaces and opportunity for nature adventures. Nature play activities are delivered to visiting schools, during playschemes and Saturday Clubs as well as to Orchard and Bridge Projects.

Term-time School Visits

We receive visits from local special and mainstream schools throughout term time. Again, most of the activities offered take place outdoors in our playground and, within safe boundaries, give the opportunity to the children to take risks, get messy and express themselves freely and learn how to best use their time.

Orchard Project

Aimed at young and older adults with disabilities, the project enables the participants to learn and develop practical skills. Unlike more traditional day services, the Orchard Project is run in our beautiful 3½ acre woodland site where activities such as horticulture, conservation and woodwork are encouraged and give the users the opportunity to connect with nature and explore the outdoors. In addition, life enhancing skills are developed through drama, music and arts in general.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Bridge Project

ELHAP Bridge is a small, bespoke project for young people with Learning Disabilities and Looked After Children who have been excluded from education, are struggling to fit into traditional day services, or are at risk of losing their school place. We offer short or medium-term placements, often as a transition phase during the search for a permanent school, college or day service place. It quickly became apparent that the disruption caused to older young people by the pandemic meant that college or day service places could often not be found and some families were left without any provision at all for their school leavers. ELHAP Bridge adapted to offer placements to some of these young people, particularly concentrating on people who may find college or more traditional adult services difficult to access. ELHAP Bridge slots between our Orchard Project and Adventure Playground serving as a true Bridge for young people at this most daunting time of change.

Stay and Play

ELHAP Stay and Play sessions allow families to experience the magic of ELHAP together and spend quality time with their children. Stay and Play is an opportunity for families to meet other families and for children and young people to play adventurously in a safe and secure play setting. The Project supports families who are not receiving funding for places at ELHAP and who may struggle to access other community based play settings.

Siblings Project

The ELHAP siblings project two pathways to support siblings. First, we offer places on playground, for siblings of children with disabilities, so they too can feel the benefits of playing adventurously and having fun. Second, we provide a dedicated space for young people with caring responsibilities to create a community fuelled by play, free from judgement and full of opportunity and adventure.

Project Bloom

Project Bloom offers something different: it's not a classroom and it's not a workplace, but a supportive space that combines the best of both. It's designed for young adults with disabilities who are ready to move forward but need the right environment to bridge the gap between education, training, and employment.

FINANCIAL REVIEW

Financial position

The charity had gross incoming resources of £1,300,772, a total expenditure of £991,355 which generated an overall surplus of £309,417.

The generated surplus is the first year ELHAP has generated a surplus for over three years. This surplus was, in part, generated by the Edward Gostling Deed that is restricted to support ELHAP's reserve levels (please see our Reserve Policy below). The surplus is a welcome shift and is required to help boost our reserves, to fund salary increases and to ensure that ELHAP remains financially resilient in order to manage future pressures.

The Trustees are confident that the financial outlook for ELHAP is positive although it may remain unpredictable for several years. The Trustees continue to ensure that ELHAP's financial risks are spread across different income streams (local council funding, fundraising and other income) to ensure ELHAP can remain financially robust.

Going concern

The trustees have considered the charity's cash resources (£351,778 at 31 March 2025), unrestricted reserves (£174,527), the conditions attached to the £150,000 expendable endowment (restricted capital held for five years), the forward funding pipeline (local authority contracts and multi year grants), and the principal risks described in this report.

Based on forecasts and reasonable sensitivities, the trustees consider that ELHAP has adequate resources to continue in operational existence for the foreseeable future, and therefore adopt the going concern basis.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Principal funding sources

With thanks to all our funders and supporters in 2024/25:

London Borough of Redbridge Contracts
London Borough of Waltham Forest Contracts
Local Authorities Direct Payments and Individualised Budgets
O2E (Ordinary 2 Extraordinary)
The Edward Gostling Foundation
The National Lottery Community Fund - Awards for All and Reaching Communities
Rangoonwala Foundation
Joseph and Lillian Sully Foundation
BBC Children in Need
Bupa
Change X
Brookfield Properties
The London Marathon Charitable Trust
Baily Thomas Charitable Fund
Charles S French Charitable Trust
Jack Petchey Foundation
The Big Give and The Childhood Trust
Garfield Weston Foundation
The Hobson Charitable Trust
D'Oyly Charitable Trust
Waitrose (South Woodford)
Arnold Clark Community Fund
Mazars Charitable Trust
GWUK VCSE Energy Efficiency Scheme
Beatrice Laing Foundation
Fyrish Foundation
Sport England
Mayor of Redbridge
General fundraising and donations

Fundraising

At ELHAP, our mission to deliver joyful and inclusive experiences for disabled children, young people, and their families is made possible by the generosity and commitment of our supporters. This year, we are thrilled to report that we raised £644,800 of voluntary income - an increase of 102% from the previous financial year. This success was driven by multi-year grants for key staff roles, a legacy from the Edward Gostling Foundation to strengthen our reserves, and a one-off capital grant to improve our building and energy efficiency.

This year has continued to present financial challenges, making support from Trusts and Foundations especially valuable. We are particularly grateful for a core grant from the Garfield Weston Foundation, which has provided vital flexibility in navigating these difficulties. Other grants have allowed us to invest in key roles, training, and our volunteer programme, helping to strengthen and expand our services while ensuring long-term quality and sustainability. We are delighted to be able to run a project dedicated to Young Carers and siblings of disabled children, made possible by the Mazars Charitable Trust, alongside support from other funders to rejuvenate our adventure playground in preparation for our 50th birthday celebrations.

We are so very grateful for Ciaran Fitzgerald's family and friends who raised over £15,000 in memory of Ciaran who was a much loved staff member who died in Summer 2024. ELHAP is using these funds to develop Project Bloom, build a Hobbit House and to create an annual award ceremony in Ciaran's name.

We are appreciative of the Local Authorities, charities, schools, community groups, and individuals who support ELHAP through donations, fundraising, and volunteering. In particular, we thank O2e and Brookfield Properties for their continued involvement, from events and challenges to hands-on support at ELHAP. Every contribution, large or small, enables us to continue providing the vital support our community relies on.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three month's expenditure.

At 31 March 2025, ELHAP's free unrestricted reserves amounted to £172,524 (2024: £113,886) and net current unrestricted reserves amounted to £174,527 (2024: £129,341).

ELHAP is deeply grateful to have been selected as a Legacy Partner of the Edward Gostling Foundation, receiving an endowment of £150,000 to boost our reserves. We especially appreciate the Foundation's insightful approach, recognising that small and medium-sized charities like ours need strengthened reserves to ensure long-term stability and the continued support of the local community. Unlike a donation or grant, this endowment is intended solely to replenish our reserves, with funds restricted for use only after five years. Thanks to the Edward Gostling Foundation's generous support, we have successfully restored our reserves to the appropriate level, covering three months of expenditure.

FUTURE PLANS

Fundraising plans for future period

We will continue our focus on Trusts and Foundations, which have been our fastest-growing funding source. However, with many shifting priorities, securing grants is increasingly challenging. To respond, we are strengthening relationships with existing funders and organisations, and diversifying our income through community events and fun days at our unique facility. This approach broadens our reach, raises awareness, and ensures we can continue delivering essential services while developing new projects to meet evolving needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and governed by the Memorandum and Articles of Association, establishing the objects and powers of the charitable company.

Recruitment and appointment of the trustees

The trustees for the purpose of charity law and under the company's Articles are known as members of the Board of Trustees.

The charity may by Ordinary Resolution at a General Meeting appoint any person with the appropriate skills and experience for the role who is willing to be a trustee; either to fill a vacancy or as an additional trustee. At every Annual General Meeting a third of the trustees shall retire from office. Retiring trustees are then eligible for re-election.

Trustees are recruited through three routes:

- Recruited personally by existing members for their knowledge, experience of and interest in the charity's work;
- Recruited through external volunteering agencies; or
- Recruited through targeted recruitment campaigns.

Trustee Induction and Training

Trustees are part of ELHAP's induction programme and are supported by the Chair. Following a tour and meeting with CEO new Trustees observe a trustee meeting and submit an expression of interest for the board to assess. Once approved all new Trustees undertake a vetting process. Training offered to new Trustees as part of their induction includes: NCVO New Trustee Training; Equality and Diversity Training; A practical guide to GDPR and Safeguarding Children.

Related parties

The related parties transactions and balances that required disclosure in the accounts have been recorded in the notes to the accounts.

Risk management

The ELHAP Board of Trustees has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated regularly. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to ELHAP. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management and administration

Mr R Dighton - CEO

Mr J Globle - Deputy CEO

Mrs C Charles - Office Manager

Ms S Blythe - Fundraising Manager

Mrs A Shelley - Bookings Administrator

Mrs D Bull - Volunteering Project Administrator

Mr N Dey - Orchard Project Senior Team Leader

From 1st May 2024, Laura Lee Bookkeeping Ltd commenced bookkeeping and accounting for ELHAP.

Volunteers

At 31 March 2025, there were 64 registered volunteers who had helped in every aspect of the charity activities. With the kind support of the Charles S French Charitable Trust and National Lottery Awards for All, ELHAP has been able to continue to develop and deliver the volunteering project.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03697053 (England and Wales)

Registered Charity number

1077508

Registered office

119 Roding Lane North

Woodford Bridge

Essex

IG8 8NA

Trustees

D E Charlton Retired

D Leaman-Hill Fundraising Director (resigned 26.11.2025)

S Rawal Physiotherapist

N McCarthy Assistant Director (resigned 26.3.2025)

E M Crossley Retired

M S A Chowdhury Senior Corporate Partnership Officer

O Naguleswaran Accountant

P Fordham Retired

K Ha Grants officer (appointed 25.9.2024)

Transactions with Trustees

There was no trustee remuneration paid to trustees in the current and previous years. Remuneration of the Trustees is governed by Clause 5 of the Memorandum of Association.

Trustees beneficial interest

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Senior Statutory Auditor

Shahid Hameed FCA FCCA

Auditors

THP Limited

Chartered Accountants

and Statutory Auditors

34-40 High Street

Wanstead

London

E11 2RJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

AUDITORS

The auditors, THP Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 19 December 2025 and signed on its behalf by:

Dave Charlton

D E Charlton - Trustee

Opinion

We have audited the financial statements of ELHAP (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector in which the charity operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act and SORP requirements, General Data Protection Regulations (GDPR), Safeguarding, Employment and Health and Safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with the Charities Commission and any other relevant regulators as required.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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

S. Hameed

Shahid Hameed FCA FCCA (Senior Statutory Auditor)
for and on behalf of THP Limited
Chartered Accountants
and Statutory Auditors
34-40 High Street
Wanstead
London
E11 2RJ

19 December 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	148,272	496,528	644,800	319,805
Charitable activities	4				
Orchard project		456,438	-	456,438	385,157
Playwork activities		195,617	-	195,617	165,067
Investment income	3	3,917	-	3,917	2,690
Other income	5	-	-	-	2,206
Total		<u>804,244</u>	<u>496,528</u>	<u>1,300,772</u>	<u>874,925</u>
EXPENDITURE ON					
Charitable activities	6				
Orchard project		434,156	162,971	597,127	531,371
Playwork activities		283,395	69,844	353,239	318,201
Governance costs		40,989	-	40,989	32,410
Charitable activities		518	(518)	-	3,226
Total		<u>759,058</u>	<u>232,297</u>	<u>991,355</u>	<u>885,208</u>
NET INCOME/(EXPENDITURE)		45,186	264,231	309,417	(10,283)
RECONCILIATION OF FUNDS					
Total funds brought forward		129,341	65,843	195,184	205,467
TOTAL FUNDS CARRIED FORWARD		<u><u>174,527</u></u>	<u><u>330,074</u></u>	<u><u>504,601</u></u>	<u><u>195,184</u></u>

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	138,628	-	138,628	48,573
CURRENT ASSETS					
Debtors	14	65,859	-	65,859	34,888
Cash at bank and in hand		21,704	330,074	351,778	149,250
		87,563	330,074	417,637	184,138
CREDITORS					
Amounts falling due within one year	15	(51,664)	-	(51,664)	(37,527)
NET CURRENT ASSETS		35,899	330,074	365,973	146,611
TOTAL ASSETS LESS CURRENT LIABILITIES		174,527	330,074	504,601	195,184
NET ASSETS		174,527	330,074	504,601	195,184
FUNDS	17				
Unrestricted funds:					
General fund				172,524	113,886
Designated Funds				2,003	15,455
				174,527	129,341
Restricted funds:					
Restricted Funds				330,074	65,843
TOTAL FUNDS				504,601	195,184

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 19 December 2025 and were signed on its behalf by:

Dave Charlton

D E Charlton - Trustee

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	19	<u>309,452</u>	<u>6,646</u>
Net cash provided by operating activities		<u>309,452</u>	<u>6,646</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(110,841)	(2,286)
Interest received		<u>3,917</u>	<u>2,690</u>
Net cash (used in)/provided by investing activities		<u>(106,924)</u>	<u>404</u>
Change in cash and cash equivalents in the reporting period		<u>202,528</u>	<u>7,050</u>
Cash and cash equivalents at the beginning of the reporting period		<u>149,250</u>	<u>142,200</u>
Cash and cash equivalents at the end of the reporting period		<u><u>351,778</u></u>	<u><u>149,250</u></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.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

Assets given for use by the charity are recognised when receivable. Donations in kind, excluding donated goods, are recognised at their value to the charity when received: the only amounts included for donated services are those provided in a professional capacity. Gift Aid receivable is included in income when there is a valid Gift Aid declaration and the donation has been received.

Government grants are accounted for using the accruals basis.

Incoming resources received for future accounting periods are deferred on the balance sheet.

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.

Expenses are included in the financial statements when incurred. Most costs are directly attributable to the activities in furtherance of the charity's objectives. Where costs are not directly attributable they are apportioned as appropriate on the basis of 70 % Orchard project and 30 % Playwork services.

Governance costs include audit fees, legal fees, and other strategic costs related to the running of the charity rather than day to day costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 15 % on reducing balance
Equipment	- 50 % on cost and 25 % on reducing balance
Minibus	- 25 % on reducing balance

Freehold land is not depreciated.

Grants related to expenditure on tangible fixed assets are credited to the Statement of Financial Activities over the lives of those assets. Total grants receivable less the aggregate amounts credited to the Statement of Financial Activities at the Balance Sheet date are included in the Balance Sheet as Restricted Funds.

Taxation

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

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.

Transfers are made from unrestricted funds to restricted funds to cover any deficits on the restricted fund. Transfers are made from restricted income funds when the conditions imposed upon the fund are no longer applicable and the fund becomes unrestricted. Allowances to and from designated funds are made by the trustees to cover specific projects.

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

Endowment funds

Expendable endowment funds comprise funds received by the charity where the trustees are permitted to expend the capital, but only after the expiry of a fixed term of five years. Until the end of the term, the capital must be retained and invested in accordance with the terms of the endowment and the charity's investment policy.

Expendable endowment funds are classified as restricted funds and are recognised when the charity is entitled to the funds, receipt is probable, and the amount can be measured reliably.

Income arising from the investment of expendable endowment funds, together with any realised and unrealised gains or losses, is credited to the expendable endowment fund unless the terms of the endowment specify otherwise. Such income may be applied for charitable purposes during the term where permitted by the endowment conditions.

At the end of the five-year term, and subject to trustee approval and compliance with the endowment conditions, the capital of the expendable endowment fund may be transferred to unrestricted income funds, and applied in furtherance of the charity's charitable objectives.

Investment gains and losses are recognised in the Statement of Financial Activities under the expendable endowment fund in accordance with FRS 102.

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.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Donations and legacies	<u>148,272</u>	<u>496,528</u>	<u>644,800</u>	<u>319,805</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. DONATIONS AND LEGACIES - continued

	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations and gifts					
The Edward Gostling Foundation - Endowment fund			150,000	150,000	-
National Lottery	-	-	71,445	71,445	35,639
BBC Children in Need	-	-	30,000	30,000	-
Brookfield Properties	-	-	-	-	33,634
The Big Give	-	-	-	-	17,048
Groundwork UK (GWUK) VCSE					
Energy Efficiency Scheme	-	-	95,909	95,909	-
O2E (Ordinary 2 Extraordinary)	-	-	-	-	22,000
Garfield Weston	-	-	20,000	20,000	20,000
Mazars Charitable Trust	-	-	19,970	19,970	-
Other	148,272	-	109,204	257,476	191,484
Total	<u>148,272</u>	<u>-</u>	<u>496,528</u>	<u>644,800</u>	<u>319,805</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Interest receivable	<u>3,917</u>	<u>-</u>	<u>3,917</u>	<u>2,690</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Orchard Project 2025 £	Playwork Activities 2025 £	Transition Project 2025 £	Total 2025 £	Total 2024 £
Services provided under contract and direct funding	<u>456,438</u>	<u>195,617</u>	<u>-</u>	<u>652,055</u>	<u>550,224</u>

Orchard project

Aimed at young and older adults with disabilities, the project enables the participants to learn and develop practical skills. Unlike more traditional day services, the Orchard project is run in our beautiful 5 acre woodland site where activities such as horticulture, conservation and woodwork are encouraged and give the users the opportunity to connect with nature and explore the outdoors. In addition, life enhancing skills are developed through drama, music and arts in general.

Playwork activities

We deliver Play schemes for younger children and their siblings during all school holidays, half terms and weekends. Most of the activities take place in the 5 acre playground and woodland space equipped with a wide range of play structures that enable the children to exercise and to benefit from fresh air and freedom. Within ELHAP's safe boundaries the children are encouraged to explore, take risks, get messy and at the same time, decide how to best use their time. As well as being a great source of fun for the children these activities offer families valuable respite time.

Term Time School Visits

We receive visits from local special and mainstream schools throughout term time. Most of the activities offered take place outdoors in our playground and, within safe boundaries, give the opportunity to the children to take risks, get messy and express themselves freely and learn how to best use their time.

Transition project

ELHAP's Transition Project works with young adults to help them to develop their skills, explore their options for the future and get connected to the local community.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Bridge project

ELHAP Bridge is a project for young people with Learning Disabilities and Looked After Children who have been excluded from education or are at risk of losing their school place. We offer short term or medium-term placements, often as a transition phase during the search for a permanent school place.

5. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Other income	-	-	-	2,206

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Orchard project	597,127	-	597,127
Playwork activities	353,239	-	353,239
Governance costs	-	40,989	40,989
	<u>950,366</u>	<u>40,989</u>	<u>991,355</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	731,866	636,873
Other costs	195,780	212,077
Bank charges	1,934	1,121
Depreciation	20,303	2,727
Loss on sale of assets	483	-
	<u>950,366</u>	<u>852,798</u>

8. SUPPORT COSTS

	Governance costs £
Governance costs	<u>40,989</u>

Support costs are allocated between the Orchard and Playground projects and included within charitable activities costs.

9. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Auditors' remuneration	4,680	4,500
Other non-audit services	2,520	4,980
Depreciation - owned assets	20,303	2,727
Deficit on disposal of fixed assets	<u>483</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	700	1,087

Trustees' expenses relate to indemnity insurance cost.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	686,137	602,440
Social security costs	35,315	25,696
Other pension costs	10,414	8,737
	<u>731,866</u>	<u>636,873</u>

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

	2025	2024
Total employees	<u>62</u>	<u>58</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	184,342	135,463	319,805
Charitable activities			
Orchard project	385,157	-	385,157
Playwork activities	165,067	-	165,067
Investment income	2,690	-	2,690
Other income	2,206	-	2,206
Total	<u>739,462</u>	<u>135,463</u>	<u>874,925</u>
EXPENDITURE ON			
Charitable activities			
Orchard project	421,651	109,720	531,371
Playwork activities	271,178	47,023	318,201
Governance costs	32,410	-	32,410
Charitable activities	3,226	-	3,226
Total	<u>728,465</u>	<u>156,743</u>	<u>885,208</u>
NET INCOME/(EXPENDITURE)	<u>10,997</u>	<u>(21,280)</u>	<u>(10,283)</u>
Transfers between funds	(1,852)	1,852	-
Net movement in funds	9,145	(19,428)	(10,283)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>120,196</u>	<u>85,271</u>	<u>205,467</u>
TOTAL FUNDS CARRIED FORWARD	<u>129,341</u>	<u>65,843</u>	<u>195,184</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. TANGIBLE FIXED ASSETS

	Land and buildings £	Equipment £	Minibus £	Totals £
COST				
At 1 April 2024	83,761	46,903	18,000	148,664
Additions	94,659	16,182	-	110,841
Disposals	-	(8,565)	-	(8,565)
At 31 March 2025	<u>178,420</u>	<u>54,520</u>	<u>18,000</u>	<u>250,940</u>
DEPRECIATION				
At 1 April 2024	42,961	42,926	14,204	100,091
Charge for year	14,313	5,041	949	20,303
Eliminated on disposal	-	(8,082)	-	(8,082)
At 31 March 2025	<u>57,274</u>	<u>39,885</u>	<u>15,153</u>	<u>112,312</u>
NET BOOK VALUE				
At 31 March 2025	<u>121,146</u>	<u>14,635</u>	<u>2,847</u>	<u>138,628</u>
At 31 March 2024	<u>40,800</u>	<u>3,977</u>	<u>3,796</u>	<u>48,573</u>

Included in cost or valuation of land and buildings is freehold land of £40,040 (2024 - £40,040) which is not depreciated.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accounts receivable	41,913	34,888
Prepayments and accrued income	23,946	-
	<u>65,859</u>	<u>34,888</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	33,486	6,802
Social security and other taxes	9,129	9,912
Other creditors	-	100
Accrued expenses	9,049	20,713
	<u>51,664</u>	<u>37,527</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	883	883
Between one and five years	1,030	1,914
	<u>1,913</u>	<u>2,797</u>

Operating lease relates to a photocopier rental agreement.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	113,886	58,638	172,524
Designated Funds	15,455	(13,452)	2,003
	<u>129,341</u>	<u>45,186</u>	<u>174,527</u>
Restricted funds			
Restricted Funds	65,843	264,231	330,074
	<u>65,843</u>	<u>264,231</u>	<u>330,074</u>
TOTAL FUNDS	<u>195,184</u>	<u>309,417</u>	<u>504,601</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	804,244	(745,606)	58,638
Designated Funds	-	(13,452)	(13,452)
	<u>804,244</u>	<u>(759,058)</u>	<u>45,186</u>
Restricted funds			
Restricted Funds	496,528	(232,297)	264,231
	<u>496,528</u>	<u>(232,297)</u>	<u>264,231</u>
TOTAL FUNDS	<u>1,300,772</u>	<u>(991,355)</u>	<u>309,417</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	101,507	14,231	(1,852)	113,886
Designated Funds	18,689	(3,234)	-	15,455
	<u>120,196</u>	<u>10,997</u>	<u>(1,852)</u>	<u>129,341</u>
Restricted funds				
Restricted Funds	85,271	(21,280)	1,852	65,843
	<u>85,271</u>	<u>(21,280)</u>	<u>1,852</u>	<u>65,843</u>
TOTAL FUNDS	<u>205,467</u>	<u>(10,283)</u>	<u>-</u>	<u>195,184</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	673,828	(659,597)	14,231
Designated Funds	65,634	(68,868)	(3,234)
	<u>739,462</u>	<u>(728,465)</u>	<u>10,997</u>
Restricted funds			
Restricted Funds	135,463	(156,743)	(21,280)
	<u>135,463</u>	<u>(156,743)</u>	<u>(21,280)</u>
TOTAL FUNDS	<u>874,925</u>	<u>(885,208)</u>	<u>(10,283)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	101,507	72,869	(1,852)	172,524
Designated Funds	18,689	(16,686)	-	2,003
	120,196	56,183	(1,852)	174,527
Restricted funds				
Restricted Funds	85,271	242,951	1,852	330,074
TOTAL FUNDS	205,467	299,134	-	504,601

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	1,478,072	(1,405,203)	72,869
Designated Funds	65,634	(82,320)	(16,686)
	1,543,706	(1,487,523)	56,183
Restricted funds			
Restricted Funds	631,991	(389,040)	242,951
TOTAL FUNDS	2,175,697	(1,876,563)	299,134

Restricted funds (including Endowment funds)

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2025 £
The Edward Gostling Foundation					
- Endowment fund	-	150,000	-	-	150,000
National Lottery Reaching Communities	24,234	71,445	(78,836)	-	16,843
The Big Give	14,697	11,141	(17,918)	-	7,920
Jack Petchey Foundation	2,200	16,679	(6,611)	32	
Lions Club	1,138	-	(294)	-	844
Garfield Weston	8,331	20,000	(22,365)	-	5,966
London Marathon Charitable Trust Active Space	6,632	10,000	(15,723)	-	909
Awards for All	-	20,000	(15,018)	-	4,982
Baily Thomas	-	10,000	-	-	10,000
BBC Children in Need	-	30,000	(22,500)	-	7,500
Groundwork UK (GWUK) VCSE					
Energy Efficiency Scheme	-	98,309	17,586	-	80,723
Hobson Charitable Trust	-	5,606	(1,504)	102	4,204
Mazars Charitable Trust	-	19,970	(2,968)	-	17,002
Rangoonwala Foundation	-	5,000	(5,000)	-	-
Sport England	-	9,975	(2,889)	-	7,086

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

Other	8,611	18,403	(23,085)	(134)	3,660
	<u>65,843</u>	<u>496,528</u>	<u>(232,297)</u>	<u>-</u>	<u>330,074</u>

The movements on the restricted funds and balances at 31 March 2025 comprise the following:

The Edward Gostling Endowment funds received as a via a deed of gift in June 2024. The funding (income and capital) is attached with certain conditions and to be kept in savings accounts for 5 years. After 5 years the charity is entitled to use the funding for any purpose that furthers its charitable objects.

National Lottery Reaching Communities funding received towards Elhap's Playground: addressing play poverty and supporting families. National Lottery has pledged 4 years funding with certain conditions.

Elhap again participated in the Big Give's Christmas Challenge, who facilitated the match-funding on an online fundraising campaign for our Adventure Play for All services. Funds carried forward are expected to be expended in full in the year ending 31 March 2026.

The Jack Petchey Foundation Achievement and Leadership grants received were used to support our Adventure Play service. Jack Petchey Foundation Internship grant funded a Communications Officer Intern role for one year. Funds carried forward are expected to be expended in full in the year ending 31 March 2026.

The Lions Club grant, part of the London Borough of Redbridge - Mayor's Appeal, was partly awarded as a contribution for the purchase of a new minibus. The balance carried forward represents the net book value of the contribution towards the minibus.

Garfield Weston grant of £20,000 was towards Elhap's core costs for the back office staff. The remaining amount is being utilised after the year end.

The London Marathon Active Space grant is towards project "Stay and Play" - disabled children and their families getting active".

Awards for All is a National Lottery grant received towards "Volunteering and Training: Striving and Thriving" project. The remaining amount is being utilised after the year end.

The Baily Thomas grant is for Playworkers salaries towards the project "Stay and Play" .

The funding balance from BBC Children in Need is being spent towards the Senior Playworker salary and associated costs.

Groundwork UK administered on behalf of the Department for Culture Media and Sport (DMCS) under a VCSE Energy Efficiency Scheme. The grant was towards the wall and roof insulation.

The Hobson Charity grant was towards facilitating adventure and nature play opportunities for children and young people with disabilities and complex care needs.

Mazars Charitable Trust grant is for the Thriving Together project for 20 children with SEND and siblings (who may be young carers) each month; plus Family Fun Days. The grants was received towards the end of year and is being utilised after year end.

Rangoonwala Foundation funding was received towards the "Be Wild and Thrive" nature play programme.

Sport England grant is for the development of project "Blooming activities adults with learning disabilities".

Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2025 £
First Sentier (Stewart Investors)	9,290	-	(9,290)	-	-
New Minibus	2,658	-	(655)	-	2,003

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

02E (Ordinary to Extraordinary)	3,507	-	(3,507)	-	-
	<u>15,455</u>	<u>-</u>	<u>(13,452)</u>	<u>-</u>	<u>2,003</u>

The movements on the designated funds and balances at 31 March 2025 comprise the following:

The funds brought forward for First Sentier group (previously known as Stewart Investors) have been used to fund the construction of playground structures.

The charity previously designated and used funds towards the purchase of a new minibus. The balance carried forward represents the net book value of the contribution towards the minibus.

The 02E designated funds received last year were equal to total funds donated by the organisation in the period. The funds have been used as a contribution towards permanent staff costs.

18. RELATED PARTY DISCLOSURES

During the year, a trustee made a cash donation of £34,890 (2024: none) to the charity. The donation was unrestricted and no conditions were attached. The trustee received no benefit in return.

There were no other related party transactions during the year (2024 - none).

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

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	309,417	(10,283)
Adjustments for:		
Depreciation charges	20,303	2,727
Loss on disposal of fixed assets	483	-
Interest received	(3,917)	(2,690)
(Increase)/decrease in debtors	(30,971)	5,799
Increase in creditors	14,137	11,093
Net cash provided by operations	<u>309,452</u>	<u>6,646</u>

20. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	149,250	202,528	351,778
	<u>149,250</u>	<u>202,528</u>	<u>351,778</u>
Total	<u>149,250</u>	<u>202,528</u>	<u>351,778</u>

21. CHARGES ON ASSETS

The freehold land and buildings were purchased from Barnardo's in October 1997. A consideration for the purchase included a requirement that, should the property be sold, 75/115th of the consideration received would be passed to Barnardo's. This is recorded as a legal charge dated 7 October 1997. The trustees have no intention at the present time of selling the property or any part thereof.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	644,800	319,805
Investment income		
Interest receivable	3,917	2,690
Charitable activities		
Charitable activities	652,055	550,224
Other income		
Other income	-	2,206
Total incoming resources	1,300,772	874,925
EXPENDITURE		
Charitable activities		
Wages	686,137	602,440
Social security	35,315	25,696
Pensions	10,414	8,737
Other costs	195,780	212,077
Bank charges	1,934	1,121
Depreciation of freehold property	14,313	134
Depreciation of plant and machinery	5,041	1,327
Depreciation of motor vehicles	949	1,266
Loss on sale of tangible fixed assets	483	-
	950,366	852,798
Support costs		
Governance costs		
Trustees' insurance	700	1,087
Auditors' remuneration	4,680	4,500
Auditors' remuneration for non audit work	2,520	4,980
Bookkeeping fees	25,337	7,702
Legal and professional	7,752	14,141
	40,989	32,410
Total resources expended	991,355	885,208
Net income/(expenditure)	309,417	(10,283)

Accounts

REGISTERED COMPANY NUMBER: 03697053 (England and Wales)
REGISTERED CHARITY NUMBER: 1077508

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
ELHAP
EVERY LIFE HAS A PURPOSE

THP Limited
Chartered Accountants
and Statutory Auditors
34-40 High Street
Wanstead
London
E11 2RJ

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The financial year ending March 2024 has been another challenging period for ELHAP as we continue to navigate the lingering impacts of the pandemic. Recruiting essential staff and volunteers has remained difficult, and this, combined with the ongoing economic pressures, has made meeting the growing demand from our special needs community increasingly complex. As a result, we closed the year with a deficit in our accounts.

Despite these challenges, we have achieved notable fundraising successes, including securing substantial grants and generous donations from valued supporters such as O2e and Brookfield Properties. These contributions have been instrumental in sustaining our work and give us confidence for the year ahead.

Our commitment to improving and maintaining our facilities remains steadfast, ensuring they are fit for purpose and continue to enhance the experiences of those we serve.

I would like to take this opportunity to thank my fellow Trustees for their guidance and dedication, and to acknowledge the exceptional efforts of our staff team, whose passion and hard work are the foundation of everything we do.

As we move forward, I remain optimistic about the year ahead and our ability to support even more service users while continuously enhancing the quality and impact of our services.

D. Charlton

Dave Charlton

Chair

10 December 2024

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

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 2024. 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

Founded in 1976, ELHAP began as an adventure playground for children with disabilities from across East London and Essex. Over the years, our services have expanded to support not only children but also young people, adults, and their families.

At the heart of our work is the belief that adventure and play are vital for children and young people with disabilities. Our outdoor playground and woodland reserve provide a space where they can engage in physical play, explore their surroundings, develop their abilities, and build meaningful connections. We encourage them to also take part in activities such as drama, music, art, and horticulture, fostering creativity and self-expression. Alongside this, we organize regular outings for young adults in and around London, broadening their experiences and independence.

Opportunities for physical and creative play, particularly in outdoor environments that connect with nature, are often inaccessible to individuals with disabilities. We firmly believe these experiences are vital for building confidence, resilience, and self-esteem - qualities essential for leading meaningful and fulfilling lives.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Here is a summary of our overview of projects and achievements during the 2023-24:

People supported

557	168	28	12	338	27	62
Children and Young People	Stay and Play Families	Adults (18+)	Schools that regularly visit	Families	Siblings/Young Carers	Recruited and trained volunteers

Activities delivered

11,950	64	96	458	2	20	1,559
Adventure Play Hours	Holiday Playschemes and Saturday Club days	Nature Play Sessions	Orchard Project and Bridge Project Sessions	Family Fun Days	Stay and Play sessions	Volunteer hours

The difference we make

Parent satisfaction survey 2023/2024 results showed ELHAP Parents/Carers:

98.8 %	Agree or Strongly Agree that their child is usually happier after a day at ELHAP
95.3 %	Agree or Strongly Agree that ELHAP provides a good level of care and support to my child
95.3 %	Agree or Strongly Agree that the ELHAP Playwork team are responsive to my child's individual needs
100 %	Agree or Strongly Agree that the ELHAP Playwork team are friendly and approachable
100 %	Agree or Strongly Agree that they really value ELHAP's outdoor, natural and active environment for my child

Attending sessions at ELHAP provides opportunities for children, young people and adults to improve their physical and mental wellbeing, build resilience and confidence, unleash creativity and develop friendships. Our services help to reduce isolation and also provide vital respite for our families and carers.

ELHAP's impact stretches far beyond our service users and their families. Many of our Playworkers and volunteers go on to have careers in Health, Social Care and Education - taking with them a wealth of valuable skills, training and insight gained from their direct experience of supporting families with the most diverse range of care and support needs imaginable.

Our unique site provides a wealth of biodiversity and green space within an urban setting. We take pride in caring for and protecting our environment, so that it has benefits for the wider community too.

Our Projects

This year we received 5,337 visits from children, young people and adults. We expect that demand on our services will continue to grow in the future partly as a result of continued budgetary constraints and post pandemic needs but also because of the uniqueness of ELHAP's services. As in the years before the pandemic, we have pursued the continued development of our services, supported the development of strategies to increase awareness in the local community and reviewed our plans for the future.

Weekend and Holiday Play Schemes

All of ELHAP's projects are built upon our core principles of freedom, adventure and community, and the ethos that underpins all of our work comes from our adventure playground which is at the heart of all of our work. On our playground we run play schemes for children and young people and their siblings during school holidays, half terms and on Saturdays. Within ELHAP's safe boundaries the children are encouraged to explore, take risks, get messy and take control of their destiny. In addition to being a great source of fun for the children, these activities offer valuable respite time to families of disabled children.

ELHAP Connects

ELHAP Connects remains a project that is focused on keeping in touch with and supporting our children, young people and families beyond play. The cost of living crisis has now filled the place of COVID 19 as being the predominant challenge that many families are experiencing. As a result, ELHAP Connects has shifted accordingly. During 2023-2024, ELHAP Connects has maintained its aim to reduce the financial pressures for families. This includes presents donated by Time FM which were given to children at 'Santa's Grotto' during Christmas playschemes and Easter Eggs at our Easter Playscheme.

In 2023/24, ELHAP Connects delivered 405 festive presents and 238 Easter Eggs to children and young people with disabilities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Nature Play

Nature Play is about connecting with the natural world at ELHAP through play and exploration. It is about feeding the birds and the bats, making a kite to fly on a windy day, growing or picking flowers, building a den in the woodland or finding the best spot to feel the sun on your face. Our participants guide the creation of spaces and opportunity for nature adventures. Nature play activities are delivered to visiting schools, during playschemes and Saturday Clubs as well as to Orchard and Bridge Projects.

Term-time School Visits

We receive visits from local special and mainstream schools throughout term time. Again, most of the activities offered take place outdoors in our playground and, within safe boundaries, give the opportunity to the children to take risks, get messy and express themselves freely and learn how to best use their time.

Orchard Project

Aimed at young and older adults with disabilities, the project enables the participants to learn and develop practical skills. Unlike more traditional day services, the Orchard Project is run in our beautiful 3½ acre woodland site where activities such as horticulture, conservation and woodwork are encouraged and give the users the opportunity to connect with nature and explore the outdoors. In addition, life enhancing skills are developed through drama, music and arts in general.

Bridge Project

ELHAP Bridge is a small, bespoke project for young people with Learning Disabilities and Looked After Children who have been excluded from education, are struggling to fit into traditional day services, or are at risk of losing their school place. We offer short or medium-term placements, often as a transition phase during the search for a permanent school, college or day service place. It quickly became apparent that the disruption caused to older young people by the pandemic meant that college or day service places could often not be found and some families were left without any provision at all for their school leavers. ELHAP Bridge adapted to offer placements to some of these young people, particularly concentrating on people who may find college or more traditional adult services difficult to access. ELHAP Bridge slots between our Orchard Project and Adventure Playground serving as a true Bridge for young people at this most daunting time of change.

Stay and Play

ELHAP Stay and Play sessions allow families to experience the magic of ELHAP together and spend quality time with their children. Stay and Play is an opportunity for families to meet other families and for children and young people to play adventurously in a safe and secure play setting. The Project supports families who are not receiving funding for places at ELHAP and who may struggle to access other community based play settings.

FINANCIAL REVIEW

Financial position

The charity had gross incoming resources of £874,925, an increase of 26.9% when compared to the previous year. However, expenditure increased by 20.1% to £885,208. This generated an overall deficit of £10,283.

ELHAP has faced a challenging financial year due to the ongoing impacts of the pandemic and broader economic factors, but we remain committed to supporting the hundreds of families who rely on us. As a response to the pandemic, our Trustees have been proactive in regularly reviewing ELHAP's financial position and implementing measures to secure long-term stability. Despite on-going challenges, the Trustees made the strategic decision to invest from our reserves to sustain our vital services, demonstrating our unwavering commitment to the families we support.

Our deficit reflects the combined pressures of:

1. Increasing complexity of need within families: Since the pandemic, the complexity and volume of needs from families have grown significantly.
2. Restricted local authority budgets: Despite rising delivery costs, local authorities remain unable to offer inflationary increases, creating a funding gap for services.
3. Cost of living crisis: The dramatic rise in energy costs has placed additional pressure on our day-to-day operations, increasing the cost of running our specialist site.
4. Site maintenance: Maintaining our unique 5½ acre woodland site has become increasingly expensive, with costs such as timber for play structures tripling in the past decade.
5. Staffing challenges: Recruiting and retaining high-quality staff remains a sector-wide issue. Additionally, the need for more specialist staff training to address the increasing complexity of family needs has added to our expenditure.

The Trustees are confident that the financial outlook for ELHAP is positive although it may remain difficult and unpredictable for several years. The Trustees continue to ensure that ELHAP's financial risks are spread across different income streams (local council funding, fundraising and other income) to ensure ELHAP can protect itself from adversity and return to a financially healthier position in the coming years.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Principal funding sources

With thanks to all our funders and supporters in 2023/24:

London Borough of Redbridge Contracts
London Borough of Waltham Forest Contracts
Local Authorities Direct Payments and Individualised Budgets
O2E (Ordinary 2 Extraordinary)
The Edward Gostling Foundation
The National Lottery Community Fund - Awards for All and Reaching Communities
Rangoonwala Foundation
Joseph and Lilian Sully Foundation
BBC Children in Need
Co-op Local Community Fund
First Sentier
Brookfield Properties
The London Marathon Charitable Trust
Baily Thomas Charitable Fund
Charles S French Charitable Trust
Jack Petchey Foundation
The Big Give and The Childhood Trust
The Blakemore Foundation
Garfield Weston Foundation
B&Q Foundation
Screwfix Foundation
Co-op Woodford Bridge
Tesco Stronger Starts
Percy Bilton Charity
Jaspar Foundation
General fundraising and donations

Fundraising

At ELHAP, achieving our mission to create joyful, inclusive experiences for disabled children, young people, and their families is only possible through dedicated fundraising efforts. This year, thanks to the extraordinary support of our donors, we raised £319,805 - a remarkable 34.1% increase from last year.

Amid rising costs and economic challenges, we are especially grateful for the grants we have secured from Trusts and Foundations this year. In particular, core funding from the Garfield Weston Foundation has provided flexibility, helping us navigate these difficulties. Additionally, a four-year grant secured from the Reaching Communities Fund has allowed us to invest in key roles that will not only enhance our services, but also significantly boost our capacity and resilience as a charity. This vital support has afforded us much-needed stability as we continue to recover from the lingering effects of the pandemic.

Our gratitude extends to Local Authorities, charities, schools, community groups, and individuals who have supported us through donations, community events, staff-led fundraisers, and personal tributes. We are especially thankful to Brookfield Properties for their ongoing support-raising funds through various challenges and events and volunteering their time at ELHAP. Every contribution, big or small, helps ensure that ELHAP can continue offering vital projects and support to those who need us most.

We thank our incredible community of supporters for their unwavering commitment to our mission. Your generosity is creating lasting impact, enabling ELHAP to remain a place of joy, adventure, and friendship for all.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Reserves policy

As a response to Covid19 and the resulting financial difficulties, it is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two to three month's expenditure. In the past and in the opinion of the trustees reserves at this level ensured that, in the event of a significant drop in funding, the charity would be able to carry out the activities while consideration would be given to ways in which additional funds may be raised.

However, during the year under review and for the reasons above and outlined in the financial review, it has not been possible to maintain this level of reserves. At 31 March 2024, ELHAP's free unrestricted reserves amounted to £113,886 (2023: £101,507) and total unrestricted reserves amounted to £129,341 (2023: £120,196).

ELHAP is deeply grateful to have been selected as a Legacy Partner of the Edward Gostling Foundation, receiving an endowment of £150,000 to boost our reserves. We especially appreciate the Foundation's insightful approach, recognising that small and medium-sized charities like ours need strengthened reserves to ensure long-term stability and the continued support of the local community. Unlike a donation or grant, this endowment is intended solely to replenish our reserves, with funds restricted for use only after five years. Thanks to the Edward Gostling Foundation's generous support, we have successfully restored our reserves to the appropriate level, covering three months of expenditure.

FUTURE PLANS

Fundraising plans for future period

Our aim remains to focus on Trusts and Foundations as a significant source of funding, an area that has shown the most growth for ELHAP. However, with many Trusts and Foundations winding down their funds or shifting their focus to new priorities, securing grants is becoming increasingly challenging. In response, we are committed to strengthening our relationships with existing funders, while also broadening our income mix to include more diverse sources of support. This approach will allow us to continue delivering our essential services and develop new projects to address the evolving needs of our beneficiaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and governed by the Memorandum and Articles of Association, establishing the objects and powers of the charitable company.

Recruitment and appointment of the trustees

The trustees for the purpose of charity law and under the company's Articles are known as members of the Board of Trustees.

The charity may by Ordinary Resolution at a General Meeting appoint any person with the appropriate skills and experience for the role who is willing to be a trustee; either to fill a vacancy or as an additional trustee. At every Annual General Meeting a third of the trustees shall retire from office. Retiring trustees are then eligible for re-election.

Trustees are recruited through three routes:

- Recruited personally by existing members for their knowledge, experience of and interest in the charity's work;
- Recruited through external volunteering agencies; or
- Recruited through targeted recruitment campaigns.

Trustee Induction and Training

Trustees are part of ELHAP's induction programme and are supported by the Chair. Following a tour and meeting with CEO new Trustees observe a trustee meeting and submit an expression of interest for the board to assess. Once approved all new Trustees undertake a vetting process. Training offered to new Trustees as part of their induction includes: NCVO New Trustee Training; Equality and Diversity Training; A practical guide to GDPR and Safeguarding Children.

Related parties

There were no transactions or balances with related parties that require disclosure in these accounts.

Risk management

The ELHAP Board of Trustees has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated regularly. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to ELHAP. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management and administration

Mr R Dighton - CEO

Ms J Merry - CEO (left in May 2023)

Mr J Globle - (Deputy CEO (started October 2023)

Mrs C Charles - Office Manager

Ms S Blythe - Fundraising Manager

Mrs A Shelley - Bookings Administrator

Mrs F Macfoy - Finance Manager (finished April 2024)

Mrs D Bull - Volunteering Project Administrator

Mr N Dey - Orchard Project Senior Team Leader

From 1st May 2024, Laura Lee Bookkeeping Ltd commenced bookkeeping and accounting for ELHAP.

Volunteers

At 31 March 2024, there were 62 registered volunteers who had helped in every aspect of the charity activities. With the kind support of the Edward Gostling Foundation and Charles S French Charitable Trust, ELHAP has been able to continue to develop and deliver the volunteering project.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03697053 (England and Wales)

Registered Charity number

1077508

Registered office

119 Roding Lane North

Woodford Bridge

Essex

IG8 8NA

Trustees

D E Charlton Retired

T O'Donoghue Teacher (resigned 29.11.2023)

D Leaman-Hill Fundraising Director

S Rawal Physiotherapist

N McCarthy Assistant Director

E M Crossley Retired

M S A Chowdhury Senior Corporate Partnership Officer

O Naguleswaran Accountant (appointed 29.11.2023)

P Fordham Retired (appointed 29.11.2023)

K Ha (appointed 25.9.2024)

Transactions with Trustees

There was no trustee remuneration paid to trustees in the current and previous years. Remuneration of the Trustees is governed by Clause 5 of the Memorandum of Association.

Trustees beneficial interest

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Senior Statutory Auditor

Shahid Hameed FCA FCCA

Auditors

THP Limited

Chartered Accountants

and Statutory Auditors

34-40 High Street

Wanstead

London

E11 2RJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

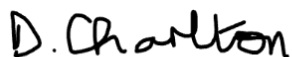
In so far as the trustees are aware:

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

AUDITORS

The auditors, THP Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 10 December 2024 and signed on its behalf by:



D E Charlton - Trustee

Opinion

We have audited the financial statements of ELHAP (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector in which the charity operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act and SORP requirements, General Data Protection Regulations (GDPR), Safeguarding, Employment and Health and Safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with the Charities Commission and any other relevant regulators as required.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Shahid Hameed FCA FCCA (Senior Statutory Auditor)
for and on behalf of THP Limited
Chartered Accountants
and Statutory Auditors
34-40 High Street
Wanstead
London
E11 2RJ

10 December 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	184,342	135,463	319,805	238,489
Charitable activities	4				
Orchard project		385,157	-	385,157	313,305
Playwork activities		165,067	-	165,067	134,274
Investment income	3	2,690	-	2,690	778
Other income	5	2,206	-	2,206	2,321
Total		739,462	135,463	874,925	689,167
EXPENDITURE ON					
Charitable activities	6				
Orchard project		421,651	109,720	531,371	460,420
Playwork activities		271,178	47,023	318,201	257,149
Governance costs		32,410	-	32,410	19,032
Charitable activities		3,226	-	3,226	-
Total		728,465	156,743	885,208	736,601
NET INCOME/(EXPENDITURE)		10,997	(21,280)	(10,283)	(47,434)
Transfers between funds	17	(1,852)	1,852	-	-
Net movement in funds		9,145	(19,428)	(10,283)	(47,434)
RECONCILIATION OF FUNDS					
Total funds brought forward		120,196	85,271	205,467	252,901
TOTAL FUNDS CARRIED FORWARD		129,341	65,843	195,184	205,467

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	13	48,573	-	48,573	49,014
CURRENT ASSETS					
Debtors	14	34,888	-	34,888	40,687
Cash at bank and in hand		83,407	65,843	149,250	142,200
		<u>118,295</u>	<u>65,843</u>	<u>184,138</u>	<u>182,887</u>
CREDITORS					
Amounts falling due within one year	15	(37,527)	-	(37,527)	(26,434)
NET CURRENT ASSETS		<u>80,768</u>	<u>65,843</u>	<u>146,611</u>	<u>156,453</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>129,341</u>	<u>65,843</u>	<u>195,184</u>	<u>205,467</u>
NET ASSETS		<u>129,341</u>	<u>65,843</u>	<u>195,184</u>	<u>205,467</u>
FUNDS	17				
Unrestricted funds:					
General fund				113,886	101,507
Designated Funds				15,455	18,689
				<u>129,341</u>	<u>120,196</u>
Restricted funds:					
Restricted Funds				65,843	85,271
TOTAL FUNDS				<u>195,184</u>	<u>205,467</u>

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 10 December 2024 and were signed on its behalf by:

D. Charlton

D E Charlton - Trustee

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	19	6,646	(54,135)
Net cash provided by/(used in) operating activities		6,646	(54,135)
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,286)	(2,061)
Interest received		2,690	778
Net cash provided by/(used in) investing activities		404	(1,283)
Change in cash and cash equivalents in the reporting period		7,050	(55,418)
Cash and cash equivalents at the beginning of the reporting period		142,200	197,618
Cash and cash equivalents at the end of the reporting period		149,250	142,200

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.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

Assets given for use by the charity are recognised when receivable. Donations in kind, excluding donated goods, are recognised at their value to the charity when received: the only amounts included for donated services are those provided in a professional capacity. Gift Aid receivable is included in income when there is a valid Gift Aid declaration and the donation has been received.

Government grants are accounted for using the accruals basis.

Incoming resources received for future accounting periods are deferred on the balance sheet.

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.

Expenses are included in the financial statements when incurred. Most costs are directly attributable to the activities in furtherance of the charity's objectives. Where costs are not directly attributable they are apportioned as appropriate on the basis of 70% Orchard project and 30% Playwork services.

Governance costs include audit fees, legal fees, and other strategic costs related to the running of the charity rather than day to day costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 15% on reducing balance
Equipment	- 50% on cost and 25% on reducing balance
Minibus	- 25% on reducing balance

Freehold land is not depreciated.

Grants related to expenditure on tangible fixed assets are credited to the Statement of Financial Activities over the lives of those assets. Total grants receivable less the aggregate amounts credited to the Statement of Financial Activities at the Balance Sheet date are included in the Balance Sheet as Restricted Funds.

Taxation

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

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.

Transfers are made from unrestricted funds to restricted funds to cover any deficits on the restricted fund. Transfers are made from restricted income funds when the conditions imposed upon the fund are no longer applicable and the fund becomes unrestricted. Allowances to and from designated funds are made by the trustees to cover specific projects.

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

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.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £	
Donations and legacies	<u>184,342</u>	<u>135,463</u>	<u>319,805</u>	<u>238,489</u>	
	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations and gifts					
National Lottery Reaching Communities	-	-	35,639	35,639	-
BBC Children in Need	-	-	-	-	41,445
Brookfield Properties	-	33,634	-	33,634	22,940
The Big Give	-	-	17,048	17,048	21,875
The Edward Gostling Foundation	-	-	-	-	25,000
O2E (Ordinary 2 Extraordinary)	-	22,000	-	22,000	27,500
Garfield Weston	-	-	20,000	20,000	-
Other	118,708	10,000	62,776	191,484	99,729
Total	<u>118,708</u>	<u>65,634</u>	<u>135,463</u>	<u>319,805</u>	<u>238,489</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Interest receivable	<u>2,690</u>	<u>-</u>	<u>2,690</u>	<u>778</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Orchard Project 2024 £	Playwork Activities 2024 £	Transition Project 2024 £	Total 2024 £	Total 2023 £
Services provided under contract and direct funding	<u>385,157</u>	<u>165,067</u>	<u>-</u>	<u>550,224</u>	<u>447,579</u>

Orchard project

Aimed at young and older adults with disabilities, the project enables the participants to learn and develop practical skills. Unlike more traditional day services, the Orchard project is run in our beautiful 5 acre woodland site where activities such as horticulture, conservation and woodwork are encouraged and give the users the opportunity to connect with nature and explore the outdoors. In addition, life enhancing skills are developed through drama, music and arts in general.

Playwork activities

We deliver Play schemes for younger children and their siblings during all school holidays, half terms and weekends. Most of the activities take place in the 5 acre playground and woodland space equipped with a wide range of play structures that enable the children to exercise and to benefit from fresh air and freedom. Within ELHAP's safe boundaries the children are encouraged to explore, take risks, get messy and at the same time, decide how to best use their time. As well as being a great source of fun for the children these activities offer families valuable respite time.

Term Time School Visits

We receive visits from local special and mainstream schools throughout term time. Most of the activities offered take place outdoors in our playground and, within safe boundaries, give the opportunity to the children to take risks, get messy and express themselves freely and learn how to best use their time.

Transition project

ELHAP's Transition Project works with young adults to help them to develop their skills, explore their options for the future and get connected to the local community.

Bridge project

ELHAP Bridge is a project for young people with Learning Disabilities and Looked After Children who have been excluded from education or are at risk of losing their school place. We offer short term or medium-term placements, often as a transition phase during the search for a permanent school place.

5. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Other income	<u>2,206</u>	<u>-</u>	<u>2,206</u>	<u>2,321</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Orchard project	531,371	-	531,371
Playwork activities	318,201	-	318,201
Governance costs	-	32,410	32,410
Charitable activities	3,226	-	3,226
	<u>852,798</u>	<u>32,410</u>	<u>885,208</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	636,873	520,416
Other costs	212,077	193,081
Bank charges	1,121	1,219
Depreciation	2,727	2,853
	<u>852,798</u>	<u>717,569</u>

8. SUPPORT COSTS

	Governance costs £
Governance costs	<u>32,410</u>

Support costs are allocated between the Orchard and Playground projects and included within charitable activities costs.

9. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Auditors' remuneration	4,500	4,480
Other non-audit services	4,980	4,000
Depreciation - owned assets	<u>2,727</u>	<u>2,853</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

	2024 £	2023 £
Trustees' expenses	<u>1,087</u>	<u>1,299</u>

Trustees' expenses relate to indemnity insurance cost.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	602,440	476,792
Social security costs	25,696	34,178
Other pension costs	8,737	9,446
	<u>636,873</u>	<u>520,416</u>

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

	2024	2023
Total employees	<u>58</u>	<u>44</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	106,466	132,023	238,489
Charitable activities			
Orchard project	313,305	-	313,305
Playwork activities	134,274	-	134,274
Investment income	778	-	778
Other income	2,321	-	2,321
Total	<u>557,144</u>	<u>132,023</u>	<u>689,167</u>
EXPENDITURE ON			
Charitable activities			
Orchard project	390,280	70,140	460,420
Playwork activities	227,090	30,059	257,149
Governance costs	19,032	-	19,032
Total	<u>636,402</u>	<u>100,199</u>	<u>736,601</u>
NET INCOME/(EXPENDITURE)	<u>(79,258)</u>	<u>31,824</u>	<u>(47,434)</u>
Transfers between funds	(158)	158	-
Net movement in funds	<u>(79,416)</u>	<u>31,982</u>	<u>(47,434)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	199,612	53,289	252,901
TOTAL FUNDS CARRIED FORWARD	<u>120,196</u>	<u>85,271</u>	<u>205,467</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. TANGIBLE FIXED ASSETS

	Land and buildings £	Equipment £	Minibus £	Totals £
COST				
At 1 April 2023	83,761	44,617	18,000	146,378
Additions	-	2,286	-	2,286
At 31 March 2024	83,761	46,903	18,000	148,664
DEPRECIATION				
At 1 April 2023	42,827	41,599	12,938	97,364
Charge for year	134	1,327	1,266	2,727
At 31 March 2024	42,961	42,926	14,204	100,091
NET BOOK VALUE				
At 31 March 2024	40,800	3,977	3,796	48,573
At 31 March 2023	40,934	3,018	5,062	49,014

Included in cost or valuation of land and buildings is freehold land of £40,040 (2023 - £40,040) which is not depreciated.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accounts receivable	34,888	40,179
Prepayments and accrued income	-	508
	<u>34,888</u>	<u>40,687</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	6,802	8,302
Social security and other taxes	9,912	7,086
Other creditors	100	348
Accrued expenses	20,713	10,698
	<u>37,527</u>	<u>26,434</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	883	883
Between one and five years	1,914	2,797
	<u>2,797</u>	<u>3,680</u>

Operating lease relates to a photocopier rental agreement.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	101,507	14,231	(1,852)	113,886
Designated Funds	18,689	(3,234)	-	15,455
	<u>120,196</u>	<u>10,997</u>	<u>(1,852)</u>	<u>129,341</u>
Restricted funds				
Restricted Funds	85,271	(21,280)	1,852	65,843
	<u>85,271</u>	<u>(21,280)</u>	<u>1,852</u>	<u>65,843</u>
TOTAL FUNDS	<u>205,467</u>	<u>(10,283)</u>	<u>-</u>	<u>195,184</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	673,828	(659,597)	14,231
Designated Funds	65,634	(68,868)	(3,234)
	<u>739,462</u>	<u>(728,465)</u>	<u>10,997</u>
Restricted funds			
Restricted Funds	135,463	(156,743)	(21,280)
	<u>135,463</u>	<u>(156,743)</u>	<u>(21,280)</u>
TOTAL FUNDS	<u>874,925</u>	<u>(885,208)</u>	<u>(10,283)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	143,432	(41,767)	(158)	101,507
Designated Funds	56,180	(37,491)	-	18,689
	<u>199,612</u>	<u>(79,258)</u>	<u>(158)</u>	<u>120,196</u>
Restricted funds				
Restricted Funds	53,289	31,824	158	85,271
	<u>53,289</u>	<u>31,824</u>	<u>158</u>	<u>85,271</u>
TOTAL FUNDS	<u>252,901</u>	<u>(47,434)</u>	<u>-</u>	<u>205,467</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	494,092	(535,859)	(41,767)
Designated Funds	63,052	(100,543)	(37,491)
	<u>557,144</u>	<u>(636,402)</u>	<u>(79,258)</u>
Restricted funds			
Restricted Funds	132,023	(100,199)	31,824
	<u>132,023</u>	<u>(100,199)</u>	<u>31,824</u>
TOTAL FUNDS	<u>689,167</u>	<u>(736,601)</u>	<u>(47,434)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	143,432	(27,536)	(2,010)	113,886
Designated Funds	56,180	(40,725)	-	15,455
	199,612	(68,261)	(2,010)	129,341
Restricted funds				
Restricted Funds	53,289	10,544	2,010	65,843
TOTAL FUNDS	252,901	(57,717)	-	195,184

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	1,167,920	(1,195,456)	(27,536)
Designated Funds	128,686	(169,411)	(40,725)
	1,296,606	(1,364,867)	(68,261)
Restricted funds			
Restricted Funds	267,486	(256,942)	10,544
TOTAL FUNDS	1,564,092	(1,621,809)	(57,717)

Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2024 £
National Lottery Reaching Communities	-	35,639	(11,405)	-	24,234
BBC Children in Need	32,419	-	(32,586)	167	-
The Big Give	12,479	17,048	(14,830)	-	14,697
Charles S French Charitable Trust	5,848	5,000	(7,003)	-	3,845
The Edward Gostling Foundation	19,369	-	(20,912)	1,543	-
Jack Petchey Foundation	1,965	3,760	(3,525)	-	2,200
Lions Club	1,530	-	(392)	-	1,138
Morrisons Foundation	6,200	-	(6,200)	-	-
Rangoonwala Foundation	5,000	5,000	(10,000)	-	-
B&Q Foundation	-	6,000	(6,008)	8	-
DMS Milton Hours	-	9,904	(5,601)	-	4,303
Garfield Weston	-	20,000	(11,669)	-	8,331
Joseph and Lillian Sully Foundation	-	10,000	(10,000)	-	-
London Marathon Charitable Trust	-	10,000	(3,368)	-	6,632
Active Space	-	10,000	(3,368)	-	6,632
Other	461	13,112	(13,244)	134	463

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS - continued

85,271	135,463	(156,743)	1,852	65,843
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The movements on the restricted funds and balances at 31 March 2024 comprise the following:

National Lottery Reaching Communities funding received towards Elhap's Playscheme: addressing play poverty and supporting families. National Lottery has pledged 4 years funding with certain conditions.

The funding balance from BBC Children in Need has been fully spent towards a Wellbeing Playworker salary.

Elhap again participated in the Big Give's Christmas Challenge, who facilitated the match-funding on an online fundraising campaign for our Adventure Play for All services. Funds carried forward are expected to be expended in full in the year ending 31 March 2025.

The Charles S French Charitable Trust grant funds received are for Playscheme Team Leader salaries and to be spent in April-July 2024.

The Edward Gostling Foundation grant brought forward from previous year and has been spent towards ELHAP's volunteer costs.

The Jack Petchey Foundation grants received were used to run Adventure Play sessions. Funds carried forward are expected to be expended in full in the year ending 31 March 2025.

The Lions Club grant, part of the London Borough of Redbridge - Mayor's Appeal, was partly awarded as a contribution for the purchase of a new minibus. The balance carried forward represents the net book value of the contribution towards the minibus.

The Morrisons Foundation grant was used to construct structures in the outdoor play area.

Rangoonwala Foundation funding was received towards the "Be Wild and Thrive" nature play programme.

B&Q Foundation grant was used towards front gate and signage.

DMS Milton Hours grant received towards Adventure Play and balance to be spent in 2024/25.

Garfield Weston grant of £20,000 was towards Elhap's core costs for the back office staff. The remaining amount is being utilised after the year end.

Joseph and Lillian Sully Foundation grant was spent towards Elhap's general running costs.

The London Marathon Active Space grant is towards project "Stay and Play" - disabled children and their families getting active".

Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2024 £
Brookfield Properties	-	33,634	(33,634)	-	-
First Sentier (Stewart Investors)	4,657	10,000	(5,367)	-	9,290
New Minibus	3,532	-	(874)	-	2,658
O2E (Ordinary to Extraordinary)	10,500	22,000	(28,993)	-	3,507
	18,689	65,634	(68,868)	-	15,455

The movements on the designated funds and balances at 31 March 2024 comprise the following:

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. MOVEMENT IN FUNDS - continued

The Brookfield Properties donations have been used to fund overheads and support costs. The designated funds received in year are equal to total funds raised by Brookfield Properties and their staff in the period.

The funds received from First Sentier group (previously known as Stewart Investors) are being used to fund the construction of playground structures.

The charity previously designated and used funds towards the purchase of a new minibus. The balance carried forward represents the net book value of the contribution towards the minibus.

The O2E designated funds received in year are equal to total funds donated by the organisation in the period. The funds are designated and used as a contribution towards permanent staff costs.

18. RELATED PARTY DISCLOSURES

There were no related party transactions during the year (2023 - none).

19. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(10,283)	(47,434)
Adjustments for:		
Depreciation charges	2,727	2,853
Interest received	(2,690)	(778)
Decrease in debtors	5,799	834
Increase/(decrease) in creditors	11,093	(9,610)
Net cash provided by/(used in) operations	<u>6,646</u>	<u>(54,135)</u>

20. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	<u>142,200</u>	<u>7,050</u>	<u>149,250</u>
	<u>142,200</u>	<u>7,050</u>	<u>149,250</u>
Total	<u>142,200</u>	<u>7,050</u>	<u>149,250</u>

21. CHARGES ON ASSETS

The freehold land and buildings were purchased from Barnardo's in October 1997. A consideration for the purchase included a requirement that, should the property be sold, 75/115th of the consideration received would be passed to Barnardo's. This is recorded as a legal charge dated 7 October 1997. The trustees have no intention at the present time of selling the property or any part thereof.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	319,805	238,489
Investment income		
Interest receivable	2,690	778
Charitable activities		
Charitable activities	550,224	447,579
Other income		
Other income	2,206	2,321
Total incoming resources	874,925	689,167
EXPENDITURE		
Charitable activities		
Wages	602,440	476,792
Social security	25,696	34,178
Pensions	8,737	9,446
Other costs	212,077	193,081
Bank charges	1,121	1,219
Depreciation of freehold property	134	158
Depreciation of plant and machinery	1,327	1,007
Depreciation of motor vehicles	1,266	1,688
	852,798	717,569
Support costs		
Governance costs		
Trustees' insurance	1,087	1,299
Auditors' remuneration	4,500	4,480
Auditors' remuneration for non audit work	4,980	4,000
Bookkeeping fees	7,702	-
Legal and professional	14,141	9,253
	32,410	19,032
Total resources expended	885,208	736,601
Net expenditure	(10,283)	(47,434)

Accounts

REGISTERED COMPANY NUMBER: 03697053 (England and Wales)
REGISTERED CHARITY NUMBER: 1077508

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
ELHAP
EVERY LIFE HAS A PURPOSE

THP Limited
Chartered Accountants
and Statutory Auditors
34-40 High Street
Wanstead
London
E11 2RJ

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CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

As for most organisations, the financial year ending in March 2023 was a very challenging one for ELHAP. Long COVID does not just affect individuals but companies too. The effects of working from home and impossibility of recruiting essential staff and volunteers during the lockdowns led to significant shortages in this year. This coupled with probably the highest demand from our special needs community led to a perfect storm.

On the positive side, we recruited a new fundraiser and the combination of her efforts and the generosity of supporters significantly helped our financial situation. A special mention to O2E and Brookfield Properties in particular for their continued support.

We continue also to improve the adventure play and forestry services with new equipment and buildings, often funded by corporate donations.

Despite the difficult circumstances, as always, the ELHAP team continued to provide warm and caring support to those who attend. They are an inspiration and, on behalf of the trustees, I thank them whole heartedly.

As we emerge from the pandemic affects, we look forward to supporting more people and continually improving our services.



Dave Charlton

Chairman

24 January 2024

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

ELHAP was established in 1976 as an adventure playground for children with disabilities from across East London and Essex. Since then, we have expanded our support services to include young people, adults and their families.

Over the course of our development and growth the concepts of 'adventure' and 'play' have remained at the heart of our work. We provide a space where children and young people with disabilities are given the freedom to explore their ideas, expand their abilities and make connections with the wider world. This is achieved through physical play in our outdoor playground and woodland reserve. Within this environment we endeavour to encourage all our service users to take part in all our activities such as drama, music, art, horticulture. We also offer regular outings for young adults in and around London.

We believe that these opportunities for adventure play, so often denied to children and young people with disabilities, are vital to establish their confidence, resilience and self-esteem needed for a meaningful and fulfilled life.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Here is a summary of our overview of projects and achievements during the 2022-23:

This year we received 3,450 visits from children, young people and adults (this was significantly lower than pre-pandemic years but significantly higher than 2020/21 and 2021/22 due to the Covid19 pandemic). We expect that demand on our services will continue to grow in the future partly as a result of continued budgetary constraints and post pandemic needs but also because of the uniqueness of ELHAP's services. As in the years before the pandemic, we have pursued the continued development of our services, supported the development of strategies to increase awareness in the local community and reviewed our plans for the future.

Weekend and Holiday Play Schemes

All of ELHAP's projects are built upon our core principals of freedom, adventure and community, and the ethos that underpins all of our work comes from our adventure playground which is at the heart of all of our work. On our playground we run play schemes for children and young people and their siblings during school holidays, half terms and on Saturdays. Within ELHAP's safe boundaries the children are encouraged to explore, take risks, get messy and take control of their destiny. In addition to being a great source of fun for the children, these activities offer valuable respite time to families of disabled children.

In 2022/23, the ELHAP Playground delivered 68 playscheme days and Saturday Clubs to 254 families of children and young people with disabilities.

ELHAP Connects

ELHAP Connects remains a project that is focused on keeping in touch with and supporting our children, young people and families beyond play. The cost of living crisis has now filled the place of COVID 19 as being the predominant challenge that many families are experiencing. As a result, ELHAP Connects has shifted accordingly. This can be observed in the reduction of frequency of video's being uploaded to the ELHAP Youtube channel. These were aimed at reducing social isolation, while also providing a means for children and young people to access the playground in a different but meaningful way. During 2022-2023, ELHAP Connects has maintained its aim to reduce the financial pressures for families. This includes presents donated by Time FM which were given to children at 'Santa's Grotto' during Christmas playschemes and Easter Eggs at our Easter Playscheme.

In 2022/23, ELHAP Connects created 4 Youtube videos and delivered 254 festive presents and 250 Easter Eggs to children and young people with disabilities.

Nature Play

In 2022, ELHAP developed an exciting new project: The Nature Play Project. Nature Play is about connecting with the natural world at ELHAP through play and exploration. It is about feeding the birds and the bats, making a kite to fly on a windy day, growing or picking flowers, building a den in the woodland or finding the best spot to feel the sun on your face. Our participants guide the creation of spaces and opportunity for nature adventures. Nature play activities are delivered to visiting schools, during playschemes and Saturday Clubs as well as to Orchard and Bridge Projects.

In 2022/23, the ELHAP Nature Play Project delivered 254 nature play sessions to 210 children, young people and adults with disabilities.

Term-time School Visits

We receive visits from local special and mainstream schools throughout term time. Again most of the activities offered take place outdoors in our playground and, within safe boundaries, give the opportunity to the children to take risks, get messy and express themselves freely and learn how to best use their time.

In 2022/23, ELHAP supported 13 local schools and delivered 120 adventure play sessions to 155 children and young people with disabilities and additional needs.

Orchard Project

Aimed at young and older adults with disabilities, the project enables the participants to learn and develop practical skills. Unlike more traditional day services, the Orchard Project is run in our beautiful 3½ acre woodland site where activities such as horticulture, conservation and woodwork are encouraged and give the users the opportunity to connect with nature and explore the outdoors. In addition, life enhancing skills are developed through drama, music and arts in general.

In 2022/23, the ELHAP Orchard Project delivered 212 days to 21 adults with disabilities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Bridge Project

ELHAP Bridge is a small, bespoke project for young people with Learning Disabilities and Looked After Children who have been excluded from education, are struggling to fit into traditional day services, or are at risk of losing their school place. We offer short or medium-term placements, often as a transition phase during the search for a permanent school, college or day service place. It quickly became apparent that the disruption caused to older young people by the pandemic meant that college or day service places could often not be found and some families were left without any provision at all for their school leavers. ELHAP Bridge adapted to offer short term placements to some of these young people, particularly concentrating on people who may find college or more traditional adult services difficult to access. ELHAP Bridge slots between our Orchard Project and Adventure Playground serving as a true Bridge for young people at this most daunting time of change.

In 2022/23, the ELHAP Bridge Project delivered 59 days to 5 young people and adults with additional needs.

FINANCIAL REVIEW

Financial position

The charity had gross incoming resources of £689,167, an increase of 4% when compared to the previous year. However, expenditure increased by 5% to £736,601. This generated an overall deficit of £47,434.

As a response to the pandemic and its financial risks, the trustees regularly assessed and reviewed the charity's financial position as well as continuing to utilise the measures previously implemented to develop the charity's financial stability. The trustees acknowledged these unprecedented times, and that ELHAP must remain highly flexible and responsive to national and local issues, including:

1. Changing social care climate
2. Continued effects of the pandemic on families
3. Cost of living crisis
4. Social Care staffing difficulties

Principal funding sources

With thanks to all our funders and supporters in 2022/23:

London Borough of Redbridge Contracts
London Borough of Waltham Forest Contracts
Local Authorities Direct Payments and Individualised Budgets
O2E (Ordinary 2 Extraordinary)
The Edward Gostling Foundation
The National Lottery Community Fund
Rangoonwala Foundation
Wheelwrights' Charity
Joseph and Lilian Sully Foundation
BBC Children in Need
Co-op Local Community Fund
Toyota Fund for a better tomorrow
Stewart Investors
Brookfield Properties
The London Marathon Charitable Trust
Baily Thomas Charitable Fund
Charles S French Charitable Trust
Jack Petchey Foundation
The Big Give and The Childhood Trust
Morrisons Foundation
Stagecoach- Giving for Good
Ford Britain Trust
Skipton Charitable Foundation
General fundraising and donations

Fundraising

Despite the ongoing difficulties in fundraising post-pandemic, we successfully secured £686,068 through grants, fundraising events, and generous donations. Over the year, in addition to Local Authority funding, we received donations from various local companies, individuals, schools, and community groups, demonstrating their support through contributions, staff-led fundraising initiatives, sports challenges, as well as collections at funerals and other events. We extend our heartfelt appreciation to all who donated and devoted their time and resources, enabling ELHAP to deliver essential services to disabled children, young people and their families.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

As a response to Covid-19 and the resulting financial difficulties, it is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between one to three month's expenditure. In the past and in the opinion of the trustees reserves at this level ensured that, in the event of a significant drop in funding, the charity would be able to carry out the activities while consideration would be given to ways in which additional funds may be raised.

However, during the year under review and for the reasons outlined above, it has not been possible to maintain this level of reserves. At 31 March 2023, ELHAP's free unrestricted reserves amounted to £101,507 (2022: £143,432) and total unrestricted reserves amounted to £120,196 (2022: £199,612). The trustees are confident that the reserves will be restored to the level proposed by the charity's policy over the next three to five years.

FUTURE PLANS

Fundraising plans for future period

We will continue targeting our biggest area of growth for the next financial year, which is Trusts and Foundations. This will enable us to build organisational resilience so that we can continue providing our existing services and develop new projects to address the unmet needs of our beneficiaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of the trustees

The trustees for the purpose of charity law and under the company's Articles are known as members of the Board of Trustees.

The charity may by Ordinary Resolution at a General Meeting appoint any person with the appropriate skills and experience for the role who is willing to be a trustee; either to fill a vacancy or as an additional trustee. At every Annual General Meeting a third of the trustees shall retire from office. Retiring trustees are then eligible for re-election.

Trustees are recruited through three routes:

- Recruited personally by existing members for their knowledge, experience of and interest in the charity's work;
- Recruited through external volunteering agencies; or
- Recruited through targeted recruitment campaigns.

Trustee Induction and Training

Trustees are part of ELHAP's induction programme and are supported by the Chair. Following a tour and meeting with CEO new Trustees observe a trustee meeting and submit an expression of interest for the board to assess. Once approved all new Trustees undertake a vetting process. Training offered to new Trustees as part of their induction includes: NCVO New Trustee Training; Equality and Diversity Training; A practical guide to GDPR and Safeguarding Children.

Related parties

There were no transactions or balances with related parties that require disclosure in these accounts.

Risk management

The ELHAP Board of Trustees has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to ELHAP. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management and administration

Mr R Dighton - CEO

Ms J Merry - CEO (left in May 2023)

Mr J Globle - (Deputy CEO (started October 2023)

Mrs C Charles - Office Manager

Ms S Blythe - Fundraising Manager (started June 2022)

Mrs A Shelley - Bookings Administrator

Flora Macfoy - Finance Manager (started June 2022)

Mrs D Bull - Volunteering Project Administrator (started June 2022)

Mr N Dey - Orchard Project Senior Team Leader

Volunteers

At 31 March 2023, there were 43 volunteers who had helped in every aspect of the charity activities. Whilst the Volunteering Project reopened in 2022, the number of applications was slow. With the kind support of an Edward Gostling Foundation grant, ELHAP was able to expand the Volunteering Project and start to actively market the project to local schools. With the re-starting of links with schools, the Volunteer Project has started to receive pre-pandemic numbers of applications.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03697053 (England and Wales)

Registered Charity number

1077508

Registered office

119 Roding Lane North

Woodford Bridge

Essex

IG8 8NA

Trustees

D E Charlton Retired

T O'Donoghue Teacher (resigned 29.11.2023)

D Leaman-Hill Fundraising Director

S Rawal Physiotherapist

N McCarthy Assistant Director

E M Crossley Retired

M S A Chowdhury Senior Corporate Partnership Officer (appointed 28.9.2022)

O Naguleswaran (appointed 29.11.2023)

P Fordham (appointed 29.11.2023)

Transactions with Trustees

There was no trustee remuneration paid to trustees in the current and previous years. Remuneration of the Trustees is governed by Clause 5 of the Memorandum of Association.

Trustees beneficial interest

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Senior Statutory Auditor

Shahid Hameed FCA FCCA

Auditors

THP Limited

Chartered Accountants

and Statutory Auditors

34-40 High Street

Wanstead

London

E11 2RJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

AUDITORS

The auditors, THP Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 24 January 2024 and signed on its behalf by:

Sumeet Rawal

S Rawal - Trustee

Opinion

We have audited the financial statements of ELHAP (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector in which the charity operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act and SORP requirements, General Data Protection Regulations (GDPR), Safeguarding, Employment and Health and Safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with Charities Commission and any other relevant regulators as required.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Shahid Hameed FCA FCCA (Senior Statutory Auditor)
for and on behalf of THP Limited
Chartered Accountants
and Statutory Auditors
34-40 High Street
Wanstead
London
E11 2RJ

24 January 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	106,466	132,023	238,489	212,605
Charitable activities	4				
Orchard project		313,305	-	313,305	286,842
Playwork activities		134,274	-	134,274	122,932
Investment income	3	778	-	778	27
Other income	5	2,321	-	2,321	40,612
Total		<u>557,144</u>	<u>132,023</u>	<u>689,167</u>	<u>663,018</u>
EXPENDITURE ON					
Charitable activities	6				
Orchard project		390,280	70,140	460,420	444,194
Playwork activities		227,090	30,059	257,149	220,391
Transition project		-	-	-	3,016
Furloughed employees costs		-	-	-	15,514
Governance costs		19,032	-	19,032	17,890
Total		<u>636,402</u>	<u>100,199</u>	<u>736,601</u>	<u>701,005</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	(79,258)	31,824	(47,434)	(37,987)
		<u>(158)</u>	<u>158</u>	<u>-</u>	<u>-</u>
Net movement in funds		(79,416)	31,982	(47,434)	(37,987)
RECONCILIATION OF FUNDS					
Total funds brought forward		199,612	53,289	252,901	290,888
TOTAL FUNDS CARRIED FORWARD		<u>120,196</u>	<u>85,271</u>	<u>205,467</u>	<u>252,901</u>

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	13	49,014	-	49,014	49,806
CURRENT ASSETS					
Debtors	14	40,687	-	40,687	41,521
Cash at bank and in hand		56,929	85,271	142,200	197,618
		<u>97,616</u>	<u>85,271</u>	<u>182,887</u>	<u>239,139</u>
CREDITORS					
Amounts falling due within one year	15	(26,434)	-	(26,434)	(36,044)
NET CURRENT ASSETS		<u>71,182</u>	<u>85,271</u>	<u>156,453</u>	<u>203,095</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>120,196</u>	<u>85,271</u>	<u>205,467</u>	<u>252,901</u>
NET ASSETS		<u>120,196</u>	<u>85,271</u>	<u>205,467</u>	<u>252,901</u>
FUNDS	17				
Unrestricted funds:					
General fund				101,507	143,432
Designated Funds				18,689	56,180
				<u>120,196</u>	<u>199,612</u>
Restricted funds:					
Restricted Funds				85,271	53,289
TOTAL FUNDS				<u>205,467</u>	<u>252,901</u>

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 24 January 2024 and were signed on its behalf by:

Sumeet Rawal

S Rawal - Trustee

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	19	(54,135)	2,774
Net cash (used in)/provided by operating activities		(54,135)	2,774
Cash flows from investing activities			
Purchase of tangible fixed assets		(2,061)	-
Interest received		778	27
Net cash (used in)/provided by investing activities		(1,283)	27
Cash flows from financing activities			
Loan repayments in year		-	(50,000)
Net cash provided by/(used in) financing activities		-	(50,000)
Change in cash and cash equivalents in the reporting period		(55,418)	(47,199)
Cash and cash equivalents at the beginning of the reporting period		197,618	244,817
Cash and cash equivalents at the end of the reporting period		142,200	197,618

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.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

Assets given for use by the charity are recognised when receivable. Donations in kind, excluding donated goods, are recognised at their value to the charity when received: the only amounts included for donated services are those provided in a professional capacity. Gift Aid receivable is included in income when there is a valid Gift Aid declaration and the donation has been received.

Governments grants are accounted for using the accruals basis.

Incoming resources received for future accounting periods are deferred on the balance sheet.

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.

Expenses are included in the financial statements when incurred. Most costs are directly attributable to the activities in furtherance of the charity's objectives. Where costs are not directly attributable they are apportioned as appropriate on the basis of 70 % Orchard project and 30 % Playwork services.

Governance costs include audit fees, legal fees, and other strategic costs related to the running of the charity rather than day to day costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 15 % on reducing balance
Equipment	- 50 % on cost and 25 % on reducing balance
Minibus	- 25 % on reducing balance

Freehold land is not depreciated.

Grants related to expenditure on tangible fixed assets are credited to the Statement of Financial Activities over the lives of those assets. Total grants receivable less the aggregate amounts credited to the Statement of Financial Activities at the Balance Sheet date are included in the Balance Sheet as Restricted Funds.

Taxation

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

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

1. ACCOUNTING POLICIES - continued

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.

Transfers are made from unrestricted funds to restricted funds to cover any deficits on the restricted fund. Transfers are made from restricted income funds when the conditions imposed upon the fund are no longer applicable and the fund becomes unrestricted. Allowances to and from designated funds are made by the trustees to cover specific projects.

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

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.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. DONATIONS AND LEGACIES

		Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
		£	£	£	£
Donations and legacies		<u>106,466</u>	<u>132,023</u>	<u>238,489</u>	<u>212,605</u>
	Unrestricted Funds General	Unrestricted Funds Designated	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Donations and gifts					
Baily Thomas Charitable Fund	-	-	-	-	15,000
BBC Children in Need	-	-	41,445	41,445	24,567
Brookfield Properties	-	22,940	-	22,940	46,947
The Big Give	-	-	21,875	21,875	-
The Edward Gostling Foundation	-	-	25,000	25,000	5,000
O2E (Ordinary 2 Extraordinary)	-	27,500	-	27,500	15,000
Other	43,414	12,612	43,703	99,729	101,091
Total	<u>43,414</u>	<u>63,052</u>	<u>132,023</u>	<u>238,489</u>	<u>212,605</u>

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

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Interest receivable	<u>778</u>	<u>-</u>	<u>778</u>	<u>27</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Orchard Project 2023 £	Playwork Activities 2023 £	Transition Project 2023 £	Total 2023 £	Total 2022 £
Services provided under contract and direct funding	<u>313,305</u>	<u>134,274</u>	<u>-</u>	<u>447,579</u>	<u>409,774</u>

Orchard project

Aimed at young and older adults with disabilities, the project enables the participants to learn and develop practical skills. Unlike more traditional day services, the Orchard project is run in our beautiful 5 acre woodland site where activities such as horticulture, conservation and woodwork are encouraged and give the users the opportunity to connect with nature and explore the outdoors. In addition, life enhancing skills are developed through drama, music and arts in general.

Playwork activities

We deliver Play schemes for younger children and their siblings during all school holidays, half terms and weekends. Most of the activities take place in the 5 acre playground and woodland space equipped with a wide range of play structures that enable the children to exercise and to benefit from fresh air and freedom. Within ELHAP's safe boundaries the children are encouraged to explore, take risks, get messy and at the same time, decide how to best use their time. As well as being a great source of fun for the children these activities offer families valuable respite time.

Term Time School Visits

We receive visits from local special and mainstream schools throughout term time. Most of the activities offered take place outdoors in our playground and, within safe boundaries, give the opportunity to the children to take risks, get messy and express themselves freely and learn how to best use their time.

Transition project

ELHAP's Transition Project works with young adults to help them to develop their skills, explore their options for the future and get connected to the local community.

Bridge project

ELHAP Bridge is a project for young people with Learning Disabilities and Looked After Children who have been excluded from education or are at risk of losing their school place. We offer short term or medium-term placements, often as a transition phase during the search for a permanent school place.

5. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Other income	<u>2,321</u>	<u>-</u>	<u>2,321</u>	<u>40,612</u>

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

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Orchard project	460,420	-	460,420
Playwork activities	257,149	-	257,149
Governance costs	-	19,032	19,032
	<u>717,569</u>	<u>19,032</u>	<u>736,601</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	520,416	491,322
Other costs	193,081	187,147
Bank charges	1,219	1,014
Depreciation	2,853	3,632
	<u>717,569</u>	<u>683,115</u>

8. SUPPORT COSTS

	Governance costs £
Governance costs	<u>19,032</u>

Support costs are allocated between the Orchard and Playground projects and included within charitable activities costs.

9. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Auditors' remuneration	4,480	5,280
Other non-audit services	4,000	8,400
Depreciation - owned assets	<u>2,853</u>	<u>3,632</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.

	2023 £	2022 £
Trustees' expenses	<u>1,299</u>	<u>990</u>

Trustees' expenses relate to indemnity insurance cost.

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

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	476,792	453,903
Social security costs	34,178	28,854
Other pension costs	9,446	8,565
	<u>520,416</u>	<u>491,322</u>

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

	2023	2022
	44	47
Total employees	<u>44</u>	<u>47</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	144,034	68,571	212,605
Charitable activities			
Orchard project	286,842	-	286,842
Playwork activities	122,932	-	122,932
Investment income	27	-	27
Other income	40,612	-	40,612
Total	<u>594,447</u>	<u>68,571</u>	<u>663,018</u>
EXPENDITURE ON			
Charitable activities			
Orchard project	397,732	46,462	444,194
Playwork activities	200,478	19,913	220,391
Transition project	3,016	-	3,016
Furloughed employees costs	15,514	-	15,514
Governance costs	17,890	-	17,890
Total	<u>634,630</u>	<u>66,375</u>	<u>701,005</u>
NET INCOME/(EXPENDITURE)	(40,183)	2,196	(37,987)
Transfers between funds	1,669	(1,669)	-
Net movement in funds	<u>(38,514)</u>	<u>527</u>	<u>(37,987)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	238,126	52,762	290,888
TOTAL FUNDS CARRIED FORWARD	<u><u>199,612</u></u>	<u><u>53,289</u></u>	<u><u>252,901</u></u>

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

13. TANGIBLE FIXED ASSETS

	Land and buildings £	Equipment £	Minibus £	Totals £
COST				
At 1 April 2022	83,761	42,556	18,000	144,317
Additions	-	2,061	-	2,061
At 31 March 2023	83,761	44,617	18,000	146,378
DEPRECIATION				
At 1 April 2022	42,669	40,592	11,250	94,511
Charge for year	158	1,007	1,688	2,853
At 31 March 2023	42,827	41,599	12,938	97,364
NET BOOK VALUE				
At 31 March 2023	40,934	3,018	5,062	49,014
At 31 March 2022	41,092	1,964	6,750	49,806

Included in cost or valuation of land and buildings is freehold land of £40,040 (2022 - £40,040) which is not depreciated.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accounts receivable	40,179	40,213
Other debtors	-	800
Prepayments and accrued income	508	508
	<u>40,687</u>	<u>41,521</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	8,302	4,604
Social security and other taxes	7,086	20,788
Other creditors	348	348
Accrued expenses	10,698	7,031
Deferred income	-	3,273
	<u>26,434</u>	<u>36,044</u>

Deferred income represents monies received which are carried forward to be expended in the following period.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	883	-
Between one and five years	2,797	-
	<u>3,680</u>	<u>-</u>

Operating lease relates to a photocopier rental agreement.

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

17. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	143,432	(41,767)	(158)	101,507
Designated Funds	56,180	(37,491)	-	18,689
	199,612	(79,258)	(158)	120,196
Restricted funds				
Restricted Funds	53,289	31,824	158	85,271
TOTAL FUNDS	252,901	(47,434)	-	205,467

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	494,092	(535,859)	(41,767)
Designated Funds	63,052	(100,543)	(37,491)
	557,144	(636,402)	(79,258)
Restricted funds			
Restricted Funds	132,023	(100,199)	31,824
TOTAL FUNDS	689,167	(736,601)	(47,434)

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	178,621	(74,537)	39,348	143,432
Designated Funds	59,505	34,354	(37,679)	56,180
	238,126	(40,183)	1,669	199,612
Restricted funds				
Restricted Funds	52,762	2,196	(1,669)	53,289
TOTAL FUNDS	290,888	(37,987)	-	252,901

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	520,700	(595,237)	(74,537)
Designated Funds	73,747	(39,393)	34,354
	594,447	(634,630)	(40,183)
Restricted funds			
Restricted Funds	68,571	(66,375)	2,196
TOTAL FUNDS	663,018	(701,005)	(37,987)

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

17. 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 £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	178,621	(116,304)	39,190	101,507
Designated Funds	59,505	(3,137)	(37,679)	18,689
	<u>238,126</u>	<u>(119,441)</u>	<u>1,511</u>	<u>120,196</u>
Restricted funds				
Restricted Funds	52,762	34,020	(1,511)	85,271
	<u>52,762</u>	<u>34,020</u>	<u>(1,511)</u>	<u>85,271</u>
TOTAL FUNDS	<u><u>290,888</u></u>	<u><u>(85,421)</u></u>	<u><u>-</u></u>	<u><u>205,467</u></u>

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	1,014,792	(1,131,096)	(116,304)
Designated Funds	136,799	(139,936)	(3,137)
	<u>1,151,591</u>	<u>(1,271,032)</u>	<u>(119,441)</u>
Restricted funds			
Restricted Funds	200,594	(166,574)	34,020
	<u>200,594</u>	<u>(166,574)</u>	<u>34,020</u>
TOTAL FUNDS	<u><u>1,352,185</u></u>	<u><u>(1,437,606)</u></u>	<u><u>(85,421)</u></u>

Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2023 £
Baily Thomas Charitable Fund	11,000	-	(11,000)	-	-
BBC Children in Need	22,117	41,445	(31,143)	-	32,419
The Big Give	-	21,875	(9,936)	-	12,479
Charles S French Charitable Trust	-	5,848	-	-	5,848
Co-op Local Community Fund	1	2,106	(2,106)	-	-
The Edward Gostling Foundation	1,187	25,000	(6,818)	-	19,369
Jack Petchey Foundation	6,619	1,800	(6,454)	-	1,965
Lions Club	2,053	-	(523)	-	1,530
Morrison's Foundation	-	6,200	-	-	6,200
The National Lottery Community Fund - Awards For All	6,625	9,999	(16,624)	-	-
Rangoonwala Foundation	860	15,000	(10,860)	-	5,000
Toyota Community Fund	-	2,000	(2,000)	-	-
Wheelwrights' Charity	2,005	-	(2,005)	-	-
Other	822	750	(1,269)	158	461
	<u>53,289</u>	<u>132,023</u>	<u>(100,199)</u>	<u>158</u>	<u>85,271</u>

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

17. MOVEMENT IN FUNDS - continued

The movements on the restricted funds and balances at 31 March 2023 comprise the following:

Baily Thomas Charitable Fund grant funds brought forward were used in their entirety to fund the Adventure Play for All service as intended. They were used to fund the services running costs April-July 2022 and to fund additional sibling places with the service from September 2022-February 2023.

The funds received from BBC Children in Need are the final instalments of a 3-year grant funding the Wellbeing Playworker salary.

Elhap participated in the Big Give's Christmas Challenge, who facilitated the match-funding on an online fundraising campaign for our Adventure Play for All services. Funds carried forward are expected to be expended in full in the year ending 31 March 2024.

The Charles S French Charitable Trust grant funds received are for Playscheme Team Leader salaries and were expended in April-July 2023.

The Co-op Local Community Fund grants were awarded to fund the Wild Woodland project. The funds were used to pay a community gardener for the woodland.

The Edward Gostling Foundation grant received of £25,000 is towards ELHAP's volunteer costs and is to be spent over 12 months from October 2023. The brought forward funds were expended on the Nature Play project as intended.

The Jack Petchey Foundation grants received were used to run Adventure Play sessions.

The Lions Club grant, part of the London Borough of Redbridge - Mayor's Appeal, was partly awarded as a contribution to the purchase of a new minibus. The balance carried forward represents the net book value of the contribution towards the minibus.

The Morrisons Foundation grant is to be used to construct structures in the outdoor play area. It is expected to be expended in full in the year ending 31 March 2024.

The National Lottery funds brought forward and received were expended on activity and staff costs.

Rangoonwala Foundation funding was received towards the "Be Wild and Thrive" nature play programme. the total confirmed grant is £30,000, is to be spent over 3 years and is payable over 6 instalments of £5,000.

The grant received from the Toyota Community Fund was used to fund resources and staff costs for workshops.

Brought forward Wheelwrights' Charity funds relating to funding received towards wheely riders, seat, rickshaw and mats in the play ground, and was expended in full in year.

Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2023 £
Brookfield Properties	24,944	22,940	(47,883)	-	-
First Sentier (Stewart Investors)	11,539	12,612	(19,494)	-	4,657
New Minibus	4,697	-	(1,165)	-	3,532
O2E (Ordinary to Extraordinary)	15,000	27,500	(32,000)	-	10,500
					-
	56,180	63,052	(100,543)	-	18,689

The movements on the designated funds and balances at 31 March 2023 comprise the following:

17. MOVEMENT IN FUNDS - continued

The Brookfield Properties donations have been used to fund overheads and support costs. The designated funds received in year are equal to total funds raised by Brookfield Properties and their staff in the period.

The brought forward funding First Sentier group (previously known as Stewart Investors) was used for additional places and a scaffolding tower. The funds received in the year are being used to fund the construction of playground structures.

The charity previously designated and used funds towards the purchase of a new minibus. The balance carried forward represents the net book value of the contribution towards the minibus.

The O2E designated funds received in year are equal to total funds donated by the organisation in the period. The funds are designated and used as a contribution towards permanent staff costs.

18. RELATED PARTY DISCLOSURES

There were no related party transactions during the year (2022 - none).

19. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(47,434)	(37,987)
Adjustments for:		
Depreciation charges	2,853	3,632
Interest received	(778)	(27)
Decrease in debtors	834	41,729
Decrease in creditors	(9,610)	(4,573)
Net cash (used in)/provided by operations	<u>(54,135)</u>	<u>2,774</u>

20. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>197,618</u>	<u>(55,418)</u>	<u>142,200</u>
	<u>197,618</u>	<u>(55,418)</u>	<u>142,200</u>
Total	<u>197,618</u>	<u>(55,418)</u>	<u>142,200</u>

21. CHARGES ON ASSETS

The freehold land and buildings were purchased from Barnardo's in October 1997. A consideration for the purchase included a requirement that, should the property be sold, 75/115th of the consideration received would be passed to Barnardo's. This is recorded as a legal charge dated 7 October 1997. The trustees have no intention at the present time of selling the property or any part thereof.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	238,489	212,605
Investment income		
Interest receivable	778	27
Charitable activities		
Charitable activities	447,579	409,774
Other income		
Other income	2,321	40,612
Total incoming resources	689,167	663,018
EXPENDITURE		
Charitable activities		
Wages	476,792	453,903
Social security	34,178	28,854
Pensions	9,446	8,565
Other costs	193,081	187,147
Bank charges	1,219	1,014
Depreciation of freehold property	158	186
Depreciation of plant and machinery	1,007	1,196
Depreciation of motor vehicles	1,688	2,250
	717,569	683,115
Support costs		
Governance costs		
Trustees' insurance	1,299	990
Auditors' remuneration	4,480	5,280
Auditors' remuneration for non audit work	4,000	8,400
Legal and professional	9,253	3,220
	19,032	17,890
Total resources expended	736,601	701,005
Net expenditure	(47,434)	(37,987)

Accounts

REGISTERED COMPANY NUMBER: 03697053 (England and Wales)
REGISTERED CHARITY NUMBER: 1077508

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
ELHAP
EVERY LIFE HAS A PURPOSE

THP Limited
Chartered Accountants
and Statutory Auditors
34-40 High Street
Wanstead
London
E11 2RJ

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CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

It has been another challenging year for ELHAP as we have tried to continue delivering high quality services throughout the continued restrictions on social care services due to the pandemic. In 2020 we responded to Covid by moving our adult services outdoors, building new outbuildings to ensure ventilation and zoning our Adventure Playground into 3 zones. Whilst our robust response meant we could reopen and run services safely through the second half of the pandemic, by Summer 2021 the children were becoming a little fed up with being allocated zones to play in. In Spring 2021 we opened a fully equipped Covid testing hub where all staff were tested before coming onto the site. This meant we could ease the restrictions in place at ELHAP a little, and we removed the barriers and fences in Summer 2021 meaning our children and young people were once again free to roam over the whole of our Adventure Playground. This felt like a huge milestone towards normality at ELHAP, although testing continued until Summer 2022.

We had an amazing playschemes throughout the year with children, young people rediscovering the joy of pure, unadulterated Adventure Play. 2021/22 was a difficult year financially for ELHAP as Covid specific grants and funds were no longer available, and opportunities for fundraising events and activities were severely curtailed by the ever changing Covid guidance. Our fundraiser also left in February 2022 meaning we had no dedicated person fundraising. Thankfully our fundraising efforts and local authority support in 2020 helped us to ride out the second difficult Covid affected year. We also had some amazing support from corporate partners that provided a genuine lifeline through the most difficult Winter period (special thanks to Brookfield Properties for the amazing support and relentless hard work).

Our staff reported that children returning to ELHAP following repeated lockdowns and closures of both schools and support services were in quite desperate need for play opportunities. Our playworkers, particularly our Well-Being Playworker, who is funded by a grant from Children-in-Need rose to the challenge of encouraging and supporting the children and young people to not only explore our wild spaces and play adventurously, but also to form friendships and spend valuable time with their peers.

Once again, the ELHAP team have demonstrated their dedication and commitment to the children, young people and adults that our charity serves. In extraordinarily difficult circumstances they have shown resilience and creativity to continue doing their vital work on our projects. They have been undaunted by the testing regime, being outdoors through the whole winter and wearing facemasks often for hours on end, and I, along with the whole board of trustees am incredibly grateful and humbled by their endeavours.

We look forward to brighter days ahead for our charity as we begin rebuilding our projects and designing new play initiatives to ensure the people who rely on our services get the support they need from ELHAP.

Dave Charlton

Chairman

25 January 2023



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

ELHAP was established in 1976 as an adventure playground for children with disabilities in North East London and Essex. Since then we have expanded our support services to include toddlers, young people, adults and their families.

Over the course of our development and growth the concepts of 'adventure' and 'play' have remained at the heart of our work. We provide a space where children and young people with disabilities are given the freedom to explore their ideas, expand their abilities and make connection with the wider world. This is achieved through physical play in our outdoor playground and woodland reserve. Within this environment we endeavour to encourage our service users to take part in all of our activities such as drama, music, art, horticulture. We also offer regular outings for young adults in and around London.

We believe that these experiences of personal exploration and risk taking, so often denied to children and young people with disabilities, are vital to establish their confidence and resilience needed for a fulfilled life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Here is a summary of our achievements during the 2021-22:

Weekend and Holiday Play Schemes

All of ELHAP's projects are built upon our core principals of Freedom, Adventure and Community, and the ethos that underpins our work comes from our Adventure Playground, which is at the heart of all of our work. On our playground we run play schemes for children and young people and their siblings during school holidays, half terms and on Saturdays. Within ELHAP's safe boundaries the children are encouraged to explore, take risks, get messy and take control of their destiny. In addition to being a great source of fun for the children, these activities, provide valuable respite time to families of disabled children.

In recent years we have been acutely aware of a sense of 'play poverty' in our community of children and young people due to the many pandemic restrictions and the resulting isolation and anxiety experienced by children with care and support needs. We have worked hard to be the antidote to this by gently encouraging and supporting children and young people to engage with the natural world, mix with their peers and have fun together whilst at ELHAP.

ELHAP Connects

Launched in April 2020 as a way of keeping in touch with ELHAP families during lockdown but also to try and entertain them whilst schools were closed, ELHAP connects continues to thrive. In December 2021 we sent a third round of play boxes to all of ELHAP's registered children and young people. These were most gratefully received and we know from parents' feedback from this initiative in 2020, that some of our families used the ELHAP Playboxes as 'Santa' presents for their children.

In 2021 we engaged an experienced workshop leader to coordinate the ELHAP Connects films and projects, making them even more tailor made for the people we support. There is now a library of over 100 short films on our YouTube channel covering subjects like den building, arts and crafts, dance sessions, yoga and weekly challenges for our playworkers that usually lead to gungy, wet or mucky forfeits! This is a unique collection that will forever catalogue ELHAP's swift and innovative response to the isolation and fear wrought on our community by the international pandemic.

Orchard Project

This project is for adults with disabilities and other care and support needs and it enables people to learn practical skills, develop their independence and take part in a range of stimulating arts and nature activities. Based in our remarkable Saxon Roundhouse, our adults service has continued to adhere to strict infection control guidance throughout 2021 and into 2022. Limited community access has meant that our team have been innovators - designing in-house programmes of arts, sensory and eco focused activities to ensure that everyone attending is not only safely supported, but has access to a variety of experiences. Our adults have greatly enjoyed using our wildlife hide for bird watching and sessions on ELHAP's furry and feathered visitors. This project has an important social focus, promoting interaction with peers and helping people to develop meaningful friendship, whilst they enjoy a genuine sense of being part of the ELHAP community.

Bridge Project

ELHAP Bridge is a small, bespoke project for young people with Learning Disabilities and Looked After Children who have been excluded from education, are struggling to fit into traditional day services, or are at risk of losing their school place. We offer short or medium-term placements, often as a transition phase during the search for a permanent school, college or day service place. It quickly became apparent that the disruption caused to older young people by the pandemic meant that often college or day service places could not be found and some families were left without any provision at all for their school leavers. ELHAP Bridge adapted to offer short term placements to some of these young people, particularly concentrating on people who may find college or more traditional adult services difficult to access. ELHAP Bridge slots between our Orchard Project and Adventure Playground serving as a true Bridge for young people at this most daunting time of change.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

Transition Studio

This drama and advocacy group for Transition age young people is usually community based at Redbridge Drama Centre. However, we did our best to run our sessions on zoom through the lockdown period when it wasn't possible to use community services. Whilst the group adapted amazingly well to this it can never be the same as meeting face to face. In Spring 2021 we adapted our small outside stage into a full-size outdoor stage with ramp access for people who use wheelchairs. We welcomed the studio members to ELHAP in Spring and Autumn 2021 to do some site-specific drama projects in the open air using ELHAP's stage, woodland, play structures and indoor spaces. This was the first time we have run drama workshops and we are keen to develop this space to a fully functioning outdoor theatre that can be used in the Spring and Summer months. We are also hoping to secure grant funding to develop our Transition studio as we know this is an important service for young people who are struggling with the sea of change that they are plunged into when they move from children to adults' services.

ELHAP's Pandemic Response

We could never have conceived the disruption and fear caused to our community by the sweeping chaos of an international pandemic. All ELHAP projects were heavily restricted by public health guidance as many of the people we support are clinically extremely vulnerable. Not only did we reinvent our services to meet the strict rules around infection control in social care, we also designed and ran our own testing hub and undertook a huge vaccination programme for all ELHAP staff to try and reduce the terrible disruption, anxiety and risk faced by our families. The ELHAP team were magnificent - channelling the indomitable spirit of those early ELHAP pioneers and proving once again how compassionate and empathic they are.

Fundraising

In addition to Local Authority funding, we raised £212,605 (2021: £249,640) from Fundraising Activities and Charitable Donations. ELHAP is immensely grateful to everyone who has contributed to our charitable funds through this particularly challenging period. Our partners and friends have gone to great lengths including sky diving, running marathons, and others have held collections at funerals or other events for ELHAP. We are humbled by these efforts.

FINANCIAL REVIEW

Financial position

The charity had gross incoming resources of £663,018, a decrease of 13% when compared to the previous year. However, expenditure increased by 3% to £701,005. This generated an overall deficit of £37,987. The deficit is a direct result of Covid-19 pandemic and cessation of government's furlough grants in September 2021. As a social care provider to very vulnerable people, our services has been severely restricted. We expect our services to resume fully by April 2023.

As a response to the pandemic and its financial risks, the trustees regularly assessed and reviewed the charity's financial position as well as continuing to utilise the measures previously implemented to develop the charity's financial stability. The trustees acknowledged that ELHAP must remain highly flexible and responsive to the changing social care climate and the effects of the pandemic on social care settings.

Principal funding sources

In the year ended 31 March 2022 our principle funding sources were:

1. London Borough of Redbridge Contracts
2. London Borough of Waltham Forest's Contracts
3. Local Authorities Direct Payments and Individualised Budgets
4. OZE (Ordinary 2 Extraordinary)
5. Edward Gostling Foundation
6. The National Lottery Community Fund
7. Rangoonwala Foundation
8. Wheelwrights Charitable Trust
9. Joseph and Lilian Sulley Foundation
10. BBC Children-in-Need
11. COOP Local Community
12. Toyota Fund for a better tomorrow
13. Stewart Investors
14. TNL Community Grants
15. Brookfield Properties
16. The London Marathon Charitable Trust
17. General fundraising and donations.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Reserves policy

As a response to Covid-19 and the resulting financial difficulties, it is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between one to three month's expenditure. Reserves at this level ensured that, in the event of a significant drop in funding, the charity would be able to carry out the activities while consideration would be given to ways in which additional funds may be raised.

However, during the year under review and for the reasons outlined in this report, it has not been possible to maintain this level of reserves. At 31 March 2022 free unrestricted reserves amounted to £143,432 (2021: £178,621) and total unrestricted reserves amounted to £199,612 (2021: £238,126). The trustees are confident that the reserves will be restored to the level proposed by the charity's policy over the next three to five years.

FUTURE PLANS

Fundraising plans for future period

We successfully recruited a new full-time fundraiser to start in Summer 2022, fulfilling an essential role if we are to rebuild our projects and embark on new work. We will be targeting grant funding to support our existing projects and to help us develop new ones in response to the needs of our beneficiaries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of the trustees

The trustees for the purpose of charity law and under the company's Articles are known as members of the Board of Trustees.

The charity may by Ordinary Resolution at General Meeting appoint any person with the appropriate skills and experience for the role who is willing to be a trustee; either to fill a vacancy or as an additional trustee. At every Annual General Meeting a third of the trustees shall retire from office. Retiring trustees are then eligible for re-election.

Trustees are recruited through three routes:

- Recruited personally by existing members for their knowledge, experience of and interest in the charity's work;
- Recruited through external volunteering agencies; or
- Recruited through targeted recruitment campaigns.

Trustee Induction and Training

Trustees are part of ELHAP's induction programme and are supported by the Chair. Following a tour and meeting with the CEO's new Trustees observe a trustee meeting and submit an expression of interest for the board to assess. Once approved all new Trustees undertake a vetting process. Training offered to new Trustees as part of their induction includes: NCVO New Trustee Training; Equality and Diversity Training; A practical guide to GDPR and Safeguarding Children.

Related parties

There were no transactions or balances with related parties that require disclosure in these accounts.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Board has a Risk Management Policy, incorporating a Risk Register, and both are reviewed and updated regularly. Our strategic risk analysis shows that the ELHAP currently faces the following major risks:

- Increase our Income and improve our Financial Position.
- Safeguard and Wellbeing of the Children, Young People and Adults we work with.

The trustees have assessed the above major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate the exposure to them.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management and administration

Mr R Dighton - Director (Job Share)

Ms J Merry - Director (Job Share)

Mrs R Joseph - Head of Development (left in February 2022)

Mrs C Charles - Office Manager

Mrs A Shelley - Bookings Administrator

Ms G Barrett - Testing Administrator (left in June 2022)

Mrs M Lazar - Finance Officer (left in March 2022)

Mr N Dey - Orchard Project/Bridge Project Team Leader

Mr K Ha - Senior Team Leader (left in July 2021)

New Staff Members appointed Post March 2022:

Sophie Blythe - Fundraising Manager (July 2022)

Flora Macfoy - Finance Manager (June 2022)

Volunteers

At 31 March 2022, there were 25 volunteers who had previously helped in every aspect of the charity activities. Due to Covid-19, a restricted volunteering project started in Summer 2021 with a focus on decorating, gardening and general maintenance. Thankfully by Spring 2022 we were starting to reintroduce Volunteers on all projects and it is now hoped that this project will expand considerably in the coming months.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03697053 (England and Wales)

Registered Charity number

1077508

Registered office

119 Roding Lane North

Woodford Bridge

Essex

IG8 8NA

Trustees

D E Charlton Retired

T O'Donoghue Teacher

D Leaman-Hill Fundraising Director

S Rawal Physiotherapist

N McCarthy Assistant Director (appointed 28.7.2021)

E M Crossley Retired (appointed 28.7.2021)

M S A Chowdhury (appointed 28.9.2022)

M Phipps (resigned 28.7.2021)

Transactions with Trustees

There was no trustee remuneration paid to trustees in the current and previous years. Remuneration of the Trustees is governed by Clause 5 of the Memorandum of Association.

Trustees beneficial interest

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up

Senior Statutory Auditor

Shahid Hameed ACA FCCA

Auditors

THP Limited

Chartered Accountants

and Statutory Auditors

34-40 High Street

Wanstead

London

E11 2RJ

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

AUDITORS

The auditors, THP Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 25 January 2023 and signed on its behalf by:



D E Charlton - Trustee

Opinion

We have audited the financial statements of ELHAP (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector in which the company operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act and SORP requirements, General Data Protection Regulations (GDPR), Safeguarding, Employment and Health and Safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with Charities Commission and any other relevant regulators as required.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

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



Shahid Hameed ACA FCCA (Senior Statutory Auditor)
for and on behalf of THP Limited
Chartered Accountants
and Statutory Auditors
34-40 High Street
Wanstead
London
E11 2RJ

25 January 2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	144,034	68,571	212,605	249,640
Charitable activities	4				
Orchard project		286,842	-	286,842	232,297
Playwork activities		122,932	-	122,932	69,745
Transition project		-	-	-	1,036
Investment income	3	27	-	27	82
Other income	5	40,612	-	40,612	205,482
Total		<u>594,447</u>	<u>68,571</u>	<u>663,018</u>	<u>758,282</u>
EXPENDITURE ON					
Charitable activities	6				
Orchard project		397,732	46,462	444,194	269,919
Playwork activities		200,478	19,913	220,391	148,375
Transition project		3,016	-	3,016	1,008
ELHAP Connects project		-	-	-	23,732
Furloughed employees costs		15,514	-	15,514	223,660
Governance costs		17,890	-	17,890	10,717
Total		<u>634,630</u>	<u>66,375</u>	<u>701,005</u>	<u>677,411</u>
NET INCOME/(EXPENDITURE)		(40,183)	2,196	(37,987)	80,871
Transfers between funds	17	1,669	(1,669)	-	-
Net movement in funds		<u>(38,514)</u>	<u>527</u>	<u>(37,987)</u>	<u>80,871</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		238,126	52,762	290,888	210,017
TOTAL FUNDS CARRIED FORWARD		<u>199,612</u>	<u>53,289</u>	<u>252,901</u>	<u>290,888</u>

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	13	49,806	-	49,806	53,438
CURRENT ASSETS					
Debtors	14	41,521	-	41,521	83,250
Cash at bank and in hand		144,329	53,289	197,618	244,817
		185,850	53,289	239,139	328,067
CREDITORS					
Amounts falling due within one year	15	(36,044)	-	(36,044)	(90,617)
NET CURRENT ASSETS		149,806	53,289	203,095	237,450
TOTAL ASSETS LESS CURRENT LIABILITIES		199,612	53,289	252,901	290,888
NET ASSETS		199,612	53,289	252,901	290,888
FUNDS	17				
Unrestricted funds:					
General fund				143,432	178,621
Designated Funds				56,180	59,505
				199,612	238,126
Restricted funds:					
Restricted Funds				53,289	52,762
TOTAL FUNDS				252,901	290,888

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 25 January 2023 and were signed on its behalf by:



D E Charlton - Trustee

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	19	<u>2,774</u>	<u>76,772</u>
Net cash provided by operating activities		<u>2,774</u>	<u>76,772</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,082)
Interest received		<u>27</u>	<u>82</u>
Net cash provided by/(used in) investing activities		<u>27</u>	<u>(1,000)</u>
Cash flows from financing activities			
New loans in year		-	50,000
Loan repayments in year		<u>(50,000)</u>	<u>-</u>
Net cash (used in)/provided by financing activities		<u>(50,000)</u>	<u>50,000</u>
Change in cash and cash equivalents in the reporting period		<u>(47,199)</u>	<u>125,772</u>
Cash and cash equivalents at the beginning of the reporting period		<u>244,817</u>	<u>119,045</u>
Cash and cash equivalents at the end of the reporting period		<u><u>197,618</u></u>	<u><u>244,817</u></u>

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.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

Assets given for use by the charity are recognised when receivable. Donations in kind, excluding donated goods, are recognised at their value to the charity when received: the only amounts included for donated services are those provided in a professional capacity. Gift Aid receivable is included in income when there is a valid Gift Aid declaration and the donation has been received.

Governments grants are accounted for using the accruals basis.

Incoming resources received for future accounting periods are deferred on the balance sheet.

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.

Expenses are included in the financial statements when incurred. Most costs are directly attributable to the activities in furtherance of the charity's objectives. Where costs are not directly attributable they are apportioned as appropriate on the basis of 70 % Orchard project and 30 % Playwork services.

Governance costs include audit fees, legal fees, and other strategic costs related to the running of the charity rather than day to day costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 15 % on reducing balance
Equipment	- 50 % on cost and 25 % on reducing balance
Minibus	- 25 % on reducing balance

Freehold land is not depreciated.

Grants related to expenditure on tangible fixed assets are credited to the Statement of Financial Activities over the lives of those assets. Total grants receivable less the aggregate amounts credited to the Statement of Financial Activities at the Balance Sheet date are included in the Balance Sheet as Restricted Funds.

Taxation

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

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

1. ACCOUNTING POLICIES - continued

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.

Transfers are made from unrestricted funds to restricted funds to cover any deficits on the restricted fund. Transfers are made from restricted income funds when the conditions imposed upon the fund are no longer applicable and the fund becomes unrestricted. Allowances to and from designated funds are made by the trustees to cover specific projects.

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

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.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Donations and legacies	<u>144,034</u>	<u>68,571</u>	<u>212,605</u>	<u>249,640</u>

	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations and gifts					
Stewart Investors	-	11,800	-	11,800	20,784
BBC Children in Need	-	-	24,567	24,567	35,357
The London Marathon	-	-	-	-	15,300
National Lottery Fund	-	-	7,500	7,500	34,805
Brookfield Properties	-	46,947	-	46,947	10,000
O2E-Ordinary 2 Extraordinary	-	15,000	-	15,000	23,000
The London Community	-	-	-	-	8,100
LBR Covid Support-Adults	-	-	-	-	10,590
The Joseph & Lilian Sully Foundation	5,000	-	-	5,000	5,000
Baily Thomas	-	-	15,000	15,000	-
Other	65,287	-	21,504	86,791	86,704
Total	<u>70,287</u>	<u>73,747</u>	<u>68,571</u>	<u>212,605</u>	<u>249,640</u>

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

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Interest receivable	<u>27</u>	<u>-</u>	<u>27</u>	<u>82</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Orchard Project 2022 £	Playwork Activities 2022 £	Transition Project 2022 £	Total 2022 £	Total 2021 £
Services provided under contract and direct funding	<u>286,842</u>	<u>122,932</u>	<u>-</u>	<u>409,774</u>	<u>303,078</u>

Orchard project

Aimed at young and older adults with disabilities, the project enables the participants to learn and develop practical skills. Unlike more traditional day services, the Orchard project is run in our beautiful 5 acre woodland site where activities such as horticulture, conservation and woodwork are encouraged and give the users the opportunity to connect with nature and explore the outdoors. In addition, life enhancing skills are developed through drama, music and arts in general.

Playwork activities

We deliver Play schemes for younger children and their siblings during all school holidays, half terms and weekends. Most of the activities take place in the 5 acre playground and woodland space equipped with a wide range of play structures that enable the children to exercise and to benefit from fresh air and freedom. Within ELHAP's safe boundaries the children are encouraged to explore, take risks, get messy and at the same time, decide how to best use their time. As well as being a great source of fun for the children these activities offer families valuable respite time.

Term Time School Visits

We receive visits from local special and mainstream schools throughout term time. Most of the activities offered take place outdoors in our playground and, within safe boundaries, give the opportunity to the children to take risks, get messy and express themselves freely and learn how to best use their time.

Transition project

ELHAP's Transition Project works with young adults to help them to develop their skills, explore their options for the future and get connected to the local community.

Bridge project

ELHAP Bridge is a project for young people with Learning Disabilities and Looked After Children who have been excluded from education or are at risk of losing their school place. We offer short term or medium-term placements, often as a transition phase during the search for a permanent school place.

ELHAP-Connects project

ELHAP started the ELHAP-Connects project as a response to Covid-19 and has helped to reduce isolation and connect families, especially in the various lockdowns. The project has delivered regular play boxes to 300 families, provided a whole portfolio of online workshops and play films and in the early lockdowns a telephone welfare check for all families.

5. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Other income	<u>40,612</u>	<u>-</u>	<u>40,612</u>	<u>205,482</u>

The charity received grants in respect of furloughed staff under the Coronavirus Job Retention Scheme.

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

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Orchard project	444,194	-	444,194
Playwork activities	220,391	-	220,391
Transition project	3,016	-	3,016
Furloughed employees costs	15,514	-	15,514
Governance costs	-	17,890	17,890
	<u>683,115</u>	<u>17,890</u>	<u>701,005</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	491,322	487,095
Other costs	187,147	172,360
Bank charges	1,014	1,107
Depreciation	3,632	7,239
	<u>683,115</u>	<u>667,801</u>

8. SUPPORT COSTS

	Governance costs £
Governance costs	<u>17,890</u>

Support costs are allocated between the Orchard and Playground projects and included within charitable activities costs.

9. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Auditors' remuneration	5,280	3,600
Other non-audit services	8,400	1,800
Depreciation - owned assets	<u>3,632</u>	<u>7,240</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.

Remuneration of the Trustees is governed by Clause 5 of ELHAP's Memorandum of Association.

Trustees' expenses

	2022 £	2021 £
Trustees' expenses	<u>990</u>	<u>990</u>

Trustees' expenses relate to indemnity insurance cost.

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

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	453,903	454,557
Social security costs	28,854	24,689
Other pension costs	8,565	7,849
	<u>491,322</u>	<u>487,095</u>

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

	2022	2021
Total employees	<u>47</u>	<u>64</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	131,919	117,721	249,640
Charitable activities			
Orchard project	232,297	-	232,297
Playwork activities	69,745	-	69,745
Transition project	1,036	-	1,036
Investment income	82	-	82
Other income	205,482	-	205,482
Total	<u>640,561</u>	<u>117,721</u>	<u>758,282</u>
EXPENDITURE ON			
Charitable activities			
Orchard project	209,225	60,694	269,919
Playwork activities	122,588	25,787	148,375
Transition project	1,008	-	1,008
ELHAP Connects project	23,732	-	23,732
Furloughed employees costs	223,660	-	223,660
Governance costs	10,717	-	10,717
Total	<u>590,930</u>	<u>86,481</u>	<u>677,411</u>
NET INCOME	49,631	31,240	80,871
RECONCILIATION OF FUNDS			
Total funds brought forward	188,495	21,522	210,017
TOTAL FUNDS CARRIED FORWARD	<u>238,126</u>	<u>52,762</u>	<u>290,888</u>

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

13. TANGIBLE FIXED ASSETS

	Land and buildings £	Equipment £	Minibus £	Totals £
COST				
At 1 April 2021 and 31 March 2022	83,761	42,556	18,000	144,317
DEPRECIATION				
At 1 April 2021	42,483	39,396	9,000	90,879
Charge for year	186	1,196	2,250	3,632
At 31 March 2022	42,669	40,592	11,250	94,511
NET BOOK VALUE				
At 31 March 2022	41,092	1,964	6,750	49,806
At 31 March 2021	41,278	3,160	9,000	53,438

Included in cost or valuation of land and buildings is freehold land of £40,040 (2021 - £40,040) which is not depreciated.

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accounts receivables	40,213	49,041
Other debtors	800	-
Prepayments and accrued income	508	34,209
	<u>41,521</u>	<u>83,250</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts (see note 16)	-	50,000
Trade creditors	4,604	3,783
Social security and other taxes	20,788	5,840
Other creditors	348	65
Accrued expenses	7,031	11,034
Deferred income	3,273	19,895
	<u>36,044</u>	<u>90,617</u>

Deferred income represents monies received in respect of the transition project and non-government grants which are carried forward to be expended in the following period.

16. LOANS

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year on demand:		
Bank loans	-	50,000

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

17. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	178,621	(74,537)	39,348	143,432
Designated Funds	59,505	34,354	(37,679)	56,180
	<u>238,126</u>	<u>(40,183)</u>	<u>1,669</u>	<u>199,612</u>
Restricted funds				
Restricted Funds	52,762	2,196	(1,669)	53,289
	<u>52,762</u>	<u>2,196</u>	<u>(1,669)</u>	<u>53,289</u>
TOTAL FUNDS	<u>290,888</u>	<u>(37,987)</u>	<u>-</u>	<u>252,901</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	520,700	(595,237)	(74,537)
Designated Funds	73,747	(39,393)	34,354
	<u>594,447</u>	<u>(634,630)</u>	<u>(40,183)</u>
Restricted funds			
Restricted Funds	68,571	(66,375)	2,196
	<u>68,571</u>	<u>(66,375)</u>	<u>2,196</u>
TOTAL FUNDS	<u>663,018</u>	<u>(701,005)</u>	<u>(37,987)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	121,118	57,503	178,621
Designated Funds	67,377	(7,872)	59,505
	<u>188,495</u>	<u>49,631</u>	<u>238,126</u>
Restricted funds			
Restricted Funds	21,522	31,240	52,762
	<u>21,522</u>	<u>31,240</u>	<u>52,762</u>
TOTAL FUNDS	<u>210,017</u>	<u>80,871</u>	<u>290,888</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	577,906	(520,403)	57,503
Designated Funds	62,655	(70,527)	(7,872)
	<u>640,561</u>	<u>(590,930)</u>	<u>49,631</u>
Restricted funds			
Restricted Funds	117,721	(86,481)	31,240
	<u>117,721</u>	<u>(86,481)</u>	<u>31,240</u>
TOTAL FUNDS	<u>758,282</u>	<u>(677,411)</u>	<u>80,871</u>

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

17. 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 £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	121,118	(17,034)	39,348	143,432
Designated Funds	67,377	26,482	(37,679)	56,180
	188,495	9,448	1,669	199,612
Restricted funds				
Restricted Funds	21,522	33,436	(1,669)	53,289
TOTAL FUNDS	210,017	42,884	-	252,901

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	1,098,606	(1,115,640)	(17,034)
Designated Funds	136,402	(109,920)	26,482
	1,235,008	(1,225,560)	9,448
Restricted funds			
Restricted Funds	186,292	(152,856)	33,436
TOTAL FUNDS	1,421,300	(1,378,416)	42,884

Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2022 £
Redbridge Playbuilder	1,096	-	(274)	-	822
Lions Club	2,750	-	(697)	-	2,053
Stewart Investors	1,669	-	-	(1,669)	-
BBC Children in Need	27,594	24,567	(30,044)	-	22,117
COOP Local Community Fund	1,748	1,910	(3,657)	-	1
National Lottery	9,805	7,500	(10,680)	-	6,625
The London Community	8,100	-	(8,100)	-	-
Wheels Wright	-	2,975	(970)	-	2,005
Rangoonwala	-	5,000	(4,140)	-	860
Edward Gosting	-	5,000	(3,813)	-	1,187
Baily Thomas	-	15,000	(4,000)	-	11,000
Jack Petchey	-	6,619	-	-	6,619
	52,762	68,571	(66,375)	(1,669)	53,289

The movements on the restricted funds and balances at 31 March 2022 comprise the following:

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

17. MOVEMENT IN FUNDS - continued

The Stewart Investors funds of £1,669 were shown as restricted funds last year when they should have been designated funds. A transfer has been made this year to move the funds into the correct category.

The Redbridge Playbuilder grant was awarded for the construction of a Tree House, Water Play Area and Tunnel. The balance carried forward represents the net book value of the equipment.

The Lions Club grant, part of the London Borough of Redbridge - Mayor's Appeal, was partly awarded as a contribution to the purchase of a new minibus. The balance carried forward represents the net book value of the contribution towards the Minibus.

The Coop Local Community Fund grant was awarded for equipment and workshops in the charity Wild Woodland.

The London Community relates to the "#I Will Fund" for Volunteering, which was fully spent in the year.

Wheels Wright funding relates to funds received to build a wheelchair accessible Zipwire in the play ground. £966 was spent during the year and balance will be utilised in the next year.

Rangoonwala funding was received towards the "Be Wild and Thrive" nature play programme. the total confirmed grant is £30,000, is to be spent over 3 years and is payable over 6 instalments of £5,000.

The Edward Gosting grant of £5,000 is towards ELHAP's operating costs and is to be spend over 12 months.

The BBC Children-in-Need is part of a 3 years grant, starting from July 2019 and funding the Wellbeing Playworker salary.

Baily Thomas grant of £15,000 was received towards the Adventure Play for All service and covers the: running cost of the service and costs to provide additional day-sessions for children and young people with learning disabilities. The remaining grant to be spent over 12 months.

Jack Petchey grant received to run adventure play sessions.

Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2022 £
02E-Ordinary to Extraordinary	39,533	15,000	-	(39,533)	15,000
New Minibus	6,250	-	(1,553)	-	4,697
Brookfield properties	9,853	46,947	(31,856)	-	24,944
Stewart Investors	3,869	11,800	(5,798)	1,669	11,540
Others	-	-	(185)	185	-
	<u>59,505</u>	<u>73,747</u>	<u>(39,392)</u>	<u>(37,679)</u>	<u>56,180</u>

The movements on the designated funds and balances at 31 March 2022 comprise the following:

The amount of £12,500 put aside by the charity has now been used as a contribution to the purchase of a new Minibus. The balance carried forward represents the net book value of the contribution towards the Minibus.

The Stewart Investors funding was received towards 100 additional sessions and a scaffold tower.

The Brookfield Properties donations have been used to fund overheads and support costs. The balance is carried forward to be used for similar purposes.

The 02E donation was originally designated towards the costs of employing a play development worker and a volunteer activity worker. These positions were not filled and so the allocation of these funds has been amended.

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

18. RELATED PARTY DISCLOSURES

There were no related party transactions during the year (2021 - none).

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

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(37,987)	80,871
Adjustments for:		
Depreciation charges	3,632	7,239
Interest received	(27)	(82)
Decrease/(increase) in debtors	41,729	(40)
Decrease in creditors	(4,573)	(11,216)
Net cash provided by operations	<u>2,774</u>	<u>76,772</u>

20. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	<u>244,817</u>	<u>(47,199)</u>	<u>197,618</u>
	<u>244,817</u>	<u>(47,199)</u>	<u>197,618</u>
Debt			
Debts falling due within 1 year	<u>(50,000)</u>	<u>50,000</u>	<u>-</u>
	<u>(50,000)</u>	<u>50,000</u>	<u>-</u>
Total	<u>194,817</u>	<u>2,801</u>	<u>197,618</u>

21. CHARGES ON ASSETS

The freehold land and buildings were purchased from Barnardo's in October 1997. A consideration for the purchase included a requirement that, should the property be sold, 75/115th of the consideration received would be passed to Barnardo's. This is recorded as a legal charge dated 7 October 1997. The trustees have no intention at the present time of selling the property or any part thereof.

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

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and legacies	212,605	249,640
Investment income		
Interest receivable	27	82
Charitable activities		
Charitable activities	409,774	303,078
Other income		
Other income	40,612	205,482
Total incoming resources	663,018	758,282
EXPENDITURE		
Charitable activities		
Wages	453,903	454,557
Social security	28,854	24,689
Pensions	8,565	7,849
Other costs	187,147	172,360
Bank charges	1,014	1,107
Freehold property	186	219
Plant and machinery	1,196	2,520
Motor vehicles	2,250	4,500
	683,115	667,801
Support costs		
Governance costs		
Trustees' insurance	990	990
Auditors' remuneration	5,280	3,600
Auditors' remuneration for non audit work	8,400	1,800
Legal and professional	3,220	3,220
	17,890	9,610
Total resources expended	701,005	677,411
Net (expenditure)/income	(37,987)	80,871

Accounts

Charity Registration No. 1077508

Company Registration No. 03697053 (England and Wales)

ELHAP

EVERY LIFE HAS A PURPOSE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

ELHAP
EVERY LIFE HAS A PURPOSE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

D Charlton
T O'Donoghue
D Leaman-Hill
S Rawal
N McCarthy
E Crossley

Charity number

1077508

Company number

03697053

Registered office

119 Roding Lane North
Woodford Bridge
Essex
IG8 8NA

Auditors

THP Limited Chartered Accountants
and Statutory Auditors
34-40 High Street
Wanstead
London
E11 2RJ

ELHAP

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ELHAP
EVERY LIFE HAS A PURPOSE
CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

As for all individuals and businesses, this year was a unique and extremely challenging one in every way!

We obviously, due to the pandemic, had to suspend our services for the majority of the year and therefore lost most of our operational income. Unfortunately it was consequently necessary to make some redundancies. However, two major factors enabled ELHAP to survive the year from a financial point of view. The first was the Government's furlough scheme. The second was fundraising where the senior team raised an exceptional amount of money from many of our amazing supporting individuals and businesses. In the extraordinarily difficult circumstances, this was truly an outstanding achievement.

We were very fortunate to have received additional funds in this year and to have generated an £80,871 surplus. Such a large and unprecedented surplus was due to our services being severely restricted during the pandemic, meaning that we were unable to spend these funds within the financial year. These funds will therefore be carried forward.

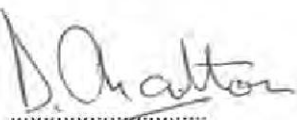
We are very grateful to have received such amazing support and these additional funds will be required for significant project development and urgent infrastructure projects as we emerge from the pandemic and rebuild our services to increase our capacity. Some of the surplus will also be added to our precious reserves ensuring that we are more financially robust going forward.

From an emotional point of view, it was a very difficult year for the staff and the families using our facilities. These families needed our services as much if not more than ever. When we were allowed to open, it was with segregated areas and minimal users. To mitigate the closures and provide as much support as possible, our staff developed several innovative services which were supported by the local Boroughs. These included recording and publishing daily videos and sending out parcels of goodies to our vulnerable users. These services enabled us to maintain important contact with these families. We know from the feedback that this was widely appreciated.

The implementation of the additional procedures, practices and building alterations necessary as a result of Covid created an additional workload on the staff. Whilst this caused significant stress, as usual, the staff rose to these challenges.

Whilst always appreciative of the staff, I must pay particular thanks to them in this year where they have been severely challenged and their response has been remarkable and heart warming. Similarly, at a time when money was tight for many individuals and businesses our funders have still been there for us and I cannot express how critical this has been for ELHAP and how grateful we are.

Hoping for easier times in future when we can deliver our full services and support the special people who need our services.



Dave Charlton

Chairman

Dated: 26/1/2022

ELHAP
EVERY LIFE HAS A PURPOSE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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

ELHAP was established in 1976 as an adventure playground for children with disabilities in North East London and Essex. Since then we have expanded our support services to include toddlers, young people, adults and their families.

Over the course of our development and growth the concepts of 'adventure' and 'play' have remained at the heart of our work. We provide a space where children and young people with disabilities are given the freedom to explore their ideas, expand their abilities and make connection with the wider world. This is achieved through physical play in our outdoor playground and woodland reserve. Within this environment we endeavour to encourage all our service users to take part in all our activities such as drama, music, art, horticulture. We also offer regular outings for young adults in and around London.

We believe that these experiences of personal exploration and risk taking, so often denied to children and young people with disabilities, are vital to establish their confidence and resilience needed for a fulfilled life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Coronavirus pandemic hit ELHAP along with all other service providers and charities like a bolt out of the blue. Its impact has been huge and the effects far reaching across every aspect of our organisation. We are however incredibly proud of the response our staff team mounted to the challenges of Coronavirus. Our senior team forged a strong relationship with the local Public Health team and under their guidance we were able to transform our 5-and-a-half-acre Adventure Playground and Woodland Orchard into a fully Covid secure operation.

ELHAP staff were undaunted, creating a brand-new online project and adapting all of our existing projects to make sure that not only were we still able to stay connected to our children, young people and families to offer support through the isolation of lockdown, but also ensuring that we were ready to reopen ELHAP as soon as government guidance allowed.

Here is a summary of how our services adapted to the restrictions imposed by the pandemic from 2020 - 21:

ELHAP

EVERY LIFE HAS A PURPOSE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

ELHAP Connects

We launched our newest initiative, ELHAP connects, in April 2020, it was initially designed as a way of keeping in touch with ELHAP families during lockdown by making short films for our children, young people and adults to watch to help them stay connected to ELHAP, but also to try and entertain them whilst schools were closed. This project was so successful that it grew to include sending out almost 300 play boxes to our children and young people. Each box was packed with toys and activities that were individually chosen to stimulate the children during lockdown and to remind them that ELHAP had not forgotten them. In December we sent a second round of play boxes as they had been so well received by our families, many of whom were struggling financially due to the changes wrought by the pandemic. Some of our families used the ELHAP Play boxes as 'Santa' presents for their children. We also made welfare calls through this project signposting families to support services.

Through ELHAP connects we have amassed a library of over 100 short films on our YouTube channel covering subjects like den building, arts and crafts, dance sessions, yoga and weekly challenges that involve our playworkers getting covered in gunge! This is a unique collection that will forever catalogue ELHAP's swift and innovative response to the isolation, fear and anxiety Covid 19 brought to our community. ELHAP Connects continues to meet its aims of keeping people connected to our Adventure Playground and is a project that will evolve along with the needs of our families.

Orchard Project - Aimed at adults with disabilities, this project enables the participants to learn practical skills, develop their independence and access the arts. Following the end of lockdown our Orchard Project moved into our stunning Saxon Roundhouse in Summer 2020 to keep people safely outdoors where virus transmission risk is greatly reduced. Our amazing team created programmes of arts, crafts, sports and sensory activities designed specifically to encourage interaction and social contact whilst maintaining social distancing and following strict infection control protocols. Our adults featured in many of the ELHAP Connects videos and we have seen the Orchard Project flourish into a truly nature focused eco-project where a passion for the natural world is instilled and fostered and friendships have blossomed.

Weekend and Holiday Play Schemes: The beating heart of ELHAP is our Adventure Playground where we run play schemes for younger children and their siblings during all school holidays, half terms and at weekends. Within ELHAP's safe boundaries the children are encouraged to explore, take risks, get messy and take control of their destiny. In addition to being a great source of fun for the children, these activities offer families valuable respite time. To ensure that the children and young people were kept safe during the Covid crisis we 'bubbled' our Adventure Playground into three zoned areas separated by newly constructed fences which meant we could work with large numbers of children broken up into smaller groups to keep everyone safe. The physical playground at ELHAP has been utterly transformed by our Covid response. We built new outside shelters and toilet facilities as well as installing outdoor sinks and hiring porta loos so that each bubbled group had their own facilities. Our zoned playscheme was a huge success and although everything looked a little different to usual; the magic of ELHAP was as strong as ever.

Term Time School Visit: We receive visits from local special and mainstream schools throughout term time. Again most of the activities offered take place outdoors in our playground and, within safe boundaries, give the opportunity to the children to take risks, get messy and express themselves freely and learn how to best use their time.

ELHAP
EVERY LIFE HAS A PURPOSE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Transition Project: The ELHAP Transition Project is a springboard, offering opportunities and new experiences to help young people decide what they want to do with their lives when they finish education. The project has two different strands.;

- 1) Transition Studio: A drama and advocacy group for young people; and
- 2) Transition Pathway which is all about accessing the community, exploring London, experiencing new things, developing skills and planning for the future.

Pathway had to close due to restrictions in place on community activities but we ran Studio sessions online for all Transition Project members. We were amazed by how well the group adapted to the online format doing improvised scenes, dance routines and having a lot of fun together on screen.

Bridge Project: ELHAP Bridge is a project for young people with Learning Disabilities and Looked After Children who have been excluded from education or are at risk of losing their school place. We offer short or medium-term placements, often as a transition phase during the search for a permanent school, college or day service place. It quickly became apparent that the disruption caused to older young people by the pandemic meant that often college or day service places could not be found and some families were left without any provision at all for their school leavers. ELHAP Bridge adapted to offer short term placements to some of these young people, particularly concentrating on people who may find college or more traditional day services difficult to access. ELHAP Bridge slots between our Orchard Project and Adventure Playground serving as a true Bridge for young people at this most daunting time of change.

We could never have imagined a global pandemic sweeping across the world and causing such chaos, disruption and fear to the community our charity serves. When the unthinkable happened ELHAP rose to the challenge and were unwavering in their commitment to the families who depend so heavily on our services. The collective response of the broad ELHAP team is very much in line with the history of our innovative, responsive, somewhat anarchic charity and our founders and forebears would be very proud to see how the current crop of staff and trustees have worked tirelessly to keep their original visionary goals alive in these unprecedented times.

ELHAP
EVERY LIFE HAS A PURPOSE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Fundraising

In addition to Local Authority funding, ELHAP raised £249,640 from Fundraising Activities and Charitable Grants (2020 £267,586). Although this represents a slight fall on the previous year's fundraising income, it was raised against the backdrop of the pandemic and with reduced staff time dedicated to fundraising. In light of this, it is an impressive achievement.

This is the fifth year of our fundraising strategy which is focused on complimenting Local Authority income with funding from a range of income streams, to help make ELHAP financially sustainable in the long term.

Lockdown and Covid restrictions made it very difficult to raise funds from Community and Events which had become an important source of income for ELHAP. However, we were overwhelmed at the response of Trusts and Foundations who really stepped in to help safeguard our work and ensure we could respond quickly to the crisis through our new 'ELHAP Connects' service.

We received emergency funds for our Covid response from the National Lottery Community Fund (£25,000), Sports England (£4,316), CAF (£6,990), BBC Children in Need (£3,500), Edward Gostling Foundation (£5,000) and Aviva Community Fund (£5,475). We also received generous grants from BBC Children in Need (£31,857) for our Wellbeing Playworker; London Marathon Charitable Foundation (£15,300) for a new Soft-play room; Wheelwrights' Charity (£2,474) for new bikes; I Will Fund (£8,100) and National Lottery Small Grants (£9,807) for our Volunteers Project; and a general funds grants from the Joseph and Lilian Sully Foundation (£5,000).

Our generous and committed Corporate Partners were also crucial in supporting our work through the Covid crisis this year. We received grants from Stewart Investors (£20,784), Brookfield Partnerships (£10,000) and Coop Local Community Fund (£4,655).

Despite the challenges of the pandemic, we continued to receive donations from individuals and community groups who fundraised throughout the year to support our work. As part of this, O2E - a network of individuals fundraising to support children's charities - raised a staggering £23,000, and we raised over £10,000 from supporters who took part in the 2.6 Challenge organised by London Marathon in response to the pandemic.

We are enormously grateful to all our donors for their tireless commitment to ELHAP, particularly during these difficult times. The additional funds raised will be required for significant project development and urgent infrastructure projects as we emerge from the pandemic and rebuild our services to increase our capacity. Some of the surplus will also be added to our precious reserves ensuring that we are more financially robust going forward. Whilst ELHAP generated a significant surplus in this year, the surplus was due to our services being severely restricted during the pandemic which meant that we were unable to spend these funds within the financial year. These funds will therefore be carried forward and expended in the next financial year.

Fundraising plans for future period

Over the coming financial year, we plan to continue to focus on raising multi-year funds from trusts and foundations in order to raise funds to increase ELHAP's reserves as well as generating an annual surplus.

Financial review

The charity had gross incoming resources of £758,282, a decrease of 18% when compared to the previous year. However expenditure decreased by 26% to £677,411. This generated an overall surplus of £80,871.

Reserve Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. In the past and in the opinion of the trustees reserves at this level ensured that, in the event of a significant drop in funding, the charity would be able to carry out the activities while consideration would be given to ways in which additional funds may be raised.

ELHAP
EVERY LIFE HAS A PURPOSE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

However during the year under review and for the reasons outlined above, it has not been possible to maintain this level of reserves. At 31 March 2021 free unrestricted reserves amounted to £178,621. The trustees are confident that the reserves will be restored to the level proposed by the charity's policy over the next three to five years.

Principle Funding Sources

In the year ended 31 March 2021 our principle funding sources were:

1. London Borough of Redbridge Contracts;
2. London Borough of Waltham Forest's Contracts;
3. Local Authorities Direct Payments and Individualised Budgets;
4. O2E (Ordinary 2 Extraordinary);
5. The National Lottery Community Fund
6. BBC Children in Need;
7. Stewart Investors;
8. Brookfield Properties;
9. The London Marathon Charitable Trust;
10. General fundraising and donations.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and governed by the Memorandum and Articles of Association, establishing the objects and powers of the charitable company.

Administrative details

Charity Name: ELHAP
Charity Registration Number: 1077508
Company Registration Number: 3697053
Registered Office and Operational Address:
119 Roding Lane, North Woodford Bridge, Essex, IG8 8NA

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Charlton	
M Phipps	(Resigned 28 July 2021)
T O'Donoghue	
D Leaman-Hill	
S Rawal	
N McCarthy	(Appointed 28 July 2021)
E Crossley	(Appointed 28 July 2021)

ELHAP
EVERY LIFE HAS A PURPOSE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees for the purpose of charity law and under the company's Articles are known as members of the Board of Trustees.

The charity may by Ordinary Resolution at General Meeting appoint any person who is willing to be a trustee, either to fill a vacancy or as an additional trustee. At every Annual General Meeting a third of the trustees shall retire from office. Retiring trustees are then eligible for re-election.

Trustees are recruited through three routes:

- Recruited personally by existing members for their knowledge, experience of and interest in the charity's work;
- Recruited through external volunteering agencies;
- Recruited through targeted recruitment campaigns.

Trustee Induction and Training

Trustees receive an informal induction which involves meeting the senior staff and is intended to inform them of the charity's work and objectives. Trustees are also offered trustee governance training with NCVO.

Management and administration

Mr R Dighton - Director (Job Share)
Ms J Merry - Director (Job Share)
Mrs R Joseph - Head of Development
Mrs C Charles - Office Manager
Mrs A Shelley - Bookings Administrator
Ms G Barrett - Testing Administrator
Mrs M Lazar - Finance Officer
Mr N Dey - Orchard Project/Bridge Project Team Leader

Volunteers

At 31 March 2021, there were 25 volunteers who had previously helped in every aspect of the charity activities. Due to Covid19, the volunteering project was suspended and no volunteering took place in the financial year. A restricted volunteering project started in Summer 2021 with a focus on decorating, gardening and general maintenance. The Trustees would like to record their appreciation to all who willingly gave their time for the benefit of the charity but also for the volunteer patience and consideration in this difficult year.

Transactions with Trustees

There was no trustee remuneration in this financial year. Remuneration of the Trustees is governed by Clause 5 of ELHAP's Memorandum of Association.

Related Party transactions

There were no transactions or balances with related parties which require to be disclosed in these accounts.

Trustees beneficial interest

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up

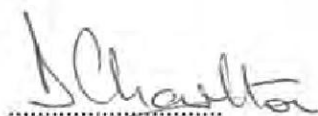
Auditor

In accordance with section 485 of the Companies Act 2006, a resolution proposing that THP Limited Chartered Accountants and Statutory Auditors be reappointed as auditor of the company will be put at a General Meeting.

ELHAP
EVERY LIFE HAS A PURPOSE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.



D Charlton

Trustee

Dated: 26/1/2022



SUMEET RAWAL

26/01/2022.

ELHAP
EVERY LIFE HAS A PURPOSE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ELHAP

EVERY LIFE HAS A PURPOSE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ELHAP

Opinion

We have audited the financial statements of ELHAP (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

ELHAP
EVERY LIFE HAS A PURPOSE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF ELHAP

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

ELHAP
EVERY LIFE HAS A PURPOSE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF ELHAP

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector in which the company operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charities Act and SORP requirements, General Data Protection Regulations (GDPR), Anti-bribery, Employment and Health and Safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with Charities Commission and any other relevant regulators as required.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

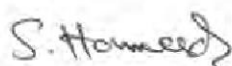
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

ELHAP
EVERY LIFE HAS A PURPOSE
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF ELHAP

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



Shahid Hameed (Senior Statutory Auditor)
for and on behalf of THP Limited Chartered Accountants and
Statutory Auditors

27 January 2022
.....

34-40 High Street
Wanstead
London
E11 2RJ

ELHAP
EVERY LIFE HAS A PURPOSE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	69,264	62,655	117,721	249,640	267,586
Charitable activities	4	303,078	-	-	303,078	651,706
Investments	5	82	-	-	82	181
Other income	6	205,482	-	-	205,482	3,914
Total income		577,906	62,655	117,721	758,282	923,387
<u>Expenditure on:</u>						
Charitable activities	8	520,403	70,527	86,481	677,411	918,177
Net income for the year/ Net movement in funds		57,503	(7,872)	31,240	80,871	5,210
Fund balances at 1 April 2020		121,118	67,377	21,522	210,017	204,808
Fund balances at 31 March 2021		178,621	59,505	52,762	290,888	210,018

The statement of financial activities includes all gains and losses recognised in the year.

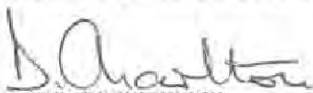
All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ELHAP
EVERY LIFE HAS A PURPOSE
BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		53,438		59,596
Current assets					
Debtors	14	83,250		83,210	
Cash at bank and in hand		244,817		119,045	
		<u>328,067</u>		<u>202,255</u>	
Creditors: amounts falling due within one year	15	<u>(90,617)</u>		<u>(51,833)</u>	
Net current assets			237,450		150,422
Total assets less current liabilities			<u>290,888</u>		<u>210,018</u>
Income funds					
Restricted funds	17		52,762		21,522
<u>Unrestricted funds</u>					
Designated funds	18	59,505		67,377	
General unrestricted funds		<u>178,621</u>		<u>121,119</u>	
			238,126		188,496
			<u>290,888</u>		<u>210,018</u>

The financial statements were approved by the Trustees on 26/01/2022



D Charlton
Trustee

Company Registration No. 03697053

ELHAP
EVERY LIFE HAS A PURPOSE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	21		76,772		10,860
Investing activities					
Purchase of tangible fixed assets		(1,082)		(20,216)	
Investment income received		82		181	
Net cash used in investing activities			(1,000)		(20,035)
Financing activities					
New Loans		50,000		-	
Net cash generated from/(used in) financing activities			50,000		-
Net increase/(decrease) in cash and cash equivalents			125,772		(9,175)
Cash and cash equivalents at beginning of year			119,045		128,220
Cash and cash equivalents at end of year			244,817		119,045

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

ELHAP is a private company limited by guarantee incorporated in England and Wales. The registered office is 119 Roding Lane North, Woodford Bridge, Essex, IG8 8NA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (as amended for accounting periods commencing from 1 January 2019 and Charities Act 2011). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

Assets given for use by the charity are recognised when receivable. Donations in kind, excluding donated goods, are recognised at their value to the charity when received: the only amounts included for donated services are those provided in a professional capacity. Gift Aid receivable is included in income when there is a valid Gift Aid declaration and the donation has been received.

Governments grants are accounted for on a receivable basis.

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Incoming resources received for future accounting periods are deferred to that period.

1.5 Expenditure

Expenses are included in the financial statements when incurred. Most costs are directly attributable to the activities in furtherance of the charity's objectives. Where costs are not directly attributable they are apportioned as appropriate on the basis of 70% Orchard project and 30% Playwork services.

Liabilities are recognised at the point at which they are considered to be an obligation to pay.

Governance costs include audit fees, legal fees, and other strategic costs related to the running of the charity rather than day to day costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	15% reducing balance on operational buildings
Plant and machinery	25% reducing balance and 50% straight line
Minibus	25% reducing balance

Freehold land is not depreciated.

Capital grants receivables

Grants related to expenditure on tangible fixed assets are credited to the Statement of Financial Activities over the lives of those assets. Total grants receivable less the aggregate amounts credited to the Statement of Financial Activities at the Balance Sheet date are included in the Balance Sheet as Restricted Funds.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank current account balances.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction.

Derecognition of financial liabilities

When the charity's contractual obligations expire or are discharged or cancelled, the financial liability is no longer included.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Transfers between funds

Transfers are made from unrestricted funds to restricted funds to cover any deficits on the restricted fund. Transfers are made from restricted income funds when the conditions imposed upon the fund are no longer applicable and the fund becomes unrestricted. Allowances to and from designated funds are made by the trustees to cover specific projects.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds designated	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
Donations and gifts	69,264	62,655	117,721	249,640	267,586
For the year ended 31 March 2020	<u>55,029</u>	<u>111,529</u>	<u>101,028</u>		<u>267,586</u>
Donations and gifts					
Stewart Investors	-	10,000	10,784	20,784	25,000
London Borough of Redbridge – Mayor's Appeal	-	-	-	-	64,365
BBC Children in Need	-	-	35,357	35,357	33,470
The London Marathon	-	-	15,300	15,300	10,000
National Lottery Fund	-	-	34,805	34,805	-
Rangoonwala Foundation	-	-	-	-	20,600
Brookfield Properties	-	10,000	-	10,000	20,053
O2E - Ordinary 2 Extraordinary	-	23,000	-	23,000	25,000
The London Community	-	-	8,100	8,100	-
LBR Covid Support - Adults	-	-	10,590	10,590	-
The Joseph & Lilian Sully Foundation	5,000	-	-	5,000	5,000
Other	64,264	19,655	2,785	86,704	64,098
	<u>69,264</u>	<u>62,655</u>	<u>117,721</u>	<u>249,640</u>	<u>267,586</u>

4 Charitable activities

	Orchard Project 2021	Playwork activities 2021	Transition project 2021	Total 2021	Total 2020
	£	£	£	£	£
Services provided under contract and direct funding.	<u>232,297</u>	<u>69,745</u>	<u>1,036</u>	<u>303,078</u>	<u>651,706</u>

5 Investments

	2021	2020
	£	£
Interest receivable	<u>82</u>	<u>181</u>

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

6 Other income

	2021 £	2020 £
Other income	205,482	3,914

The charity received grants in respect of furloughed staff under the Coronavirus Job Retention Scheme.

7 Description of charitable activities

Orchard project

Aimed at young and older adults with disabilities, the project enables the participants to learn and develop practical skills. Unlike more traditional day services, the Orchard project is run in our beautiful 5 acre woodland site where activities such as horticulture, conservation and woodwork are encouraged and give the users the opportunity to connect with nature and explore the outdoors. In addition life enhancing skills are developed through drama, music and arts in general.

Playwork activities

Play schemes for younger children and their siblings during all school holidays, half terms and weekends. Most of the activities take place in the 5 acre playground and woodland space equipped with a wide range of play structures that enable the children to exercise and to benefit from fresh air and freedom. Within ELHAP's safe boundaries the children are encouraged to explore, take risks, get messy and at the same time, deciding how to best use their time. In addition, as well as being a great source of fun for the children these activities offer families valuable respite time.

Term Time School Visits

We receive visits from local special and mainstream schools throughout term time. Again most of the activities offered take place outdoors in our playground and, within safe boundaries, give the opportunity to the children to take risks, get messy and express themselves freely and learn how to best use their time.

Transition project

ELHAP's Transition Project works with young adults to help them to develop their skills, explore their options for the future and get connected to the local community.

Bridge Project

ELHAP Bridge is a project for young people with Learning Disabilities and Looked After Children who have been excluded from education or are at risk of losing their school place. We offer short term or medium-term placements, often as a transition phase during the search for a permanent school place.

ELHAP-Connects Project

ELHAP started the ELHAP - Connects project as a response to Covid19 and has helped to reduce isolation and connect families, especially in the various lockdowns. The ELHAP-Connects project has delivered regular play boxes to 300 families, provided a whole portfolio of online workshops and play films and in the early lockdowns a telephone welfare check for all families.

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

	Orchard project	Playwork activities	Transition project	ELHAP- Furloughed Connects employees Project.	Total 2021	Total 2020
	2021 £	2021 £	2021 £	2021 £	£	£
Staff costs	122,884	115,811	1,008	23,732	487,096	627,294
Depreciation and impairment	6,162	1,077	-	-	7,239	7,028
Other costs	120,651	51,708	-	-	172,359	274,329
	<u>249,697</u>	<u>168,596</u>	<u>1,008</u>	<u>23,732</u>	<u>666,694</u>	<u>908,651</u>
Share of governance costs (see note 9)	5,375	5,342	-	-	10,717	9,526
	<u>255,072</u>	<u>173,938</u>	<u>1,008</u>	<u>23,732</u>	<u>677,411</u>	<u>918,177</u>
Analysis by fund						
Unrestricted funds - general	144,072	127,930	1,008	23,732	520,403	732,407
Unrestricted funds - designated	50,306	20,221	-	-	70,527	75,201
Restricted funds	60,694	25,787	-	-	86,481	110,569
	<u>255,072</u>	<u>173,938</u>	<u>1,008</u>	<u>23,732</u>	<u>677,411</u>	<u>918,177</u>
For the year ended 31 March 2020						
Unrestricted funds - general	438,723	211,535	43,554	38,595	-	732,407
Unrestricted funds - designated	34,088	20,482	-	20,631	-	75,201
Restricted funds	52,233	57,042	-	1,294	-	110,569
	<u>525,044</u>	<u>289,059</u>	<u>43,554</u>	<u>60,520</u>	<u>-</u>	<u>918,177</u>

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Audit fees	-	3,600	3,600	3,600
Accountancy	-	1,800	1,800	-
Legal and professional	-	3,220	3,220	3,253
Trustee insurance	-	990	990	990
Bank charges	-	1,107	1,107	1,683
	-	10,717	10,717	9,526
Analysed between				
Charitable activities	-	10,717	10,717	9,526

Support costs are allocated between the Orchard and Playground projects and included within charitable costs.

10 Trustees

No trustees received any benefits from the charity during the year.

Remuneration of the Trustees is governed by Clause 5 of ELHAP's Memorandum of Association.

There was no trustee remuneration in this and previous financial year.

11 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Total	64	67
Employment costs	2021	2020
	£	£
Wages and salaries	454,557	583,751
Social security costs	24,689	34,161
Other pension costs	7,850	9,382
	487,096	627,294

There were no employees whose annual remuneration was more than £60,000.

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

12 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £7,850 (2020 - £9,382).

13 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Minibus £	Total £
Cost				
At 1 April 2020	83,761	41,474	18,000	143,235
Additions	-	1,082	-	1,082
At 31 March 2021	83,761	42,556	18,000	144,317
Depreciation and impairment				
At 1 April 2020	42,264	36,875	4,500	83,639
Depreciation charged in the year	219	2,521	4,500	7,240
At 31 March 2021	42,483	39,396	9,000	90,879
Carrying amount				
At 31 March 2021	41,278	3,160	9,000	53,438
At 31 March 2020	41,497	4,599	13,500	59,596

The carrying value of land included in land and buildings comprises:

	2021 £	2020 £
Freehold	40,040	40,040

14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	49,041	77,651
Prepayments and accrued income	34,209	5,559
	83,250	83,210

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

15 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Bank loans		50,000	-
Other taxation and social security		5,840	24,001
Deferred income	16	19,895	7,509
Trade creditors		3,783	13,388
Other creditors		65	251
Accruals and deferred income		11,034	6,684
		<u>90,617</u>	<u>51,833</u>

The charity took out a government backed loan of £50,000 during the year. The loan was repaid in June 2021.

16 Deferred income

	2021 £	2020 £
Deferred income	<u>19,895</u>	<u>7,509</u>

Deferred income represents monies received in respect of the transition project and non government grants which are carried forward to be expended in the following period.

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£	£
Other	2,149	-	(4,688)	2,539	-	23,400	(15,300)	8,100
Jack Petchey Awards for All	-	1,294	(1,294)	-	-	1,038	(1,038)	-
Redbridge Playbuilder	1,948	-	(487)	-	1,461	-	(365)	1,096
Toy Trust	2,001	-	(2,003)	2	-	-	-	-
XL Catlin Services SE	3,738	-	(3,798)	60	-	-	-	-
Grange Farm Trust	2,714	-	(2,560)	-	154	-	(154)	-
Lions Club	5,500	-	(1,375)	-	4,125	-	(1,375)	2,750
The Rotary Club of Loughton, Buckhurst Hill & Chigwell	1,400	-	(1,400)	-	-	-	-	-
Toyota Fund for a Better Tomorrow	1,500	1,300	(1,936)	-	864	-	(864)	-
The Baily Thomas Charitable Fund	10,000	-	-	(10,000)	-	-	-	-
Stewart Investors	-	25,000	(25,140)	140	-	10,784	(9,115)	1,669
BBC Children in Need	-	33,470	(24,278)	-	9,192	31,857	(13,455)	27,594
Bancroft's School	-	10,000	(9,802)	-	198	-	(198)	-
BBC Children in Need COVID emergency fund	-	20,600	(27,972)	7,372	-	3,500	(3,500)	-
COOP Local Community Fund	-	2,940	(1,597)	-	1,343	1,747	(1,342)	1,748
Nationwide Building Society	-	4,495	(354)	-	4,141	-	(4,141)	-
Barkingside Rotary Club	-	1,929	(1,885)	-	44	-	(44)	-
National Lottery fund	-	-	-	-	-	34,805	(25,000)	9,805
LBR Covid adults	-	-	-	-	-	10,590	(10,590)	-
	<u>30,950</u>	<u>101,028</u>	<u>(110,569)</u>	<u>113</u>	<u>21,522</u>	<u>117,721</u>	<u>(86,481)</u>	<u>52,762</u>

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds

(Continued)

The movements on the funds and balances at 31 March 2021 comprise the following:

The Grange Farm Trust donation forms part of a larger grant and donations awarded for the creation of a Play Room and the refurbishment of an art area. The funds brought forward have been spent during the year.

The Toyota Fund for a Better Tomorrow grant was awarded for the purchase of Mad Science workshops and Exotic Animals workshops.

The Stewart Investors grant was awarded for vital maintenance work.

The BBC Children in Need is part of a 3 years grant, starting from July 2019 and funding the Wellbeing Playworker salary.

The Bancroft's School fund was awarded to fund the Volunteer Co-ordinator role.

The Coop Local Community Fund grant was awarded for equipment and workshops in the charity Wild Woodland.

The Nationwide Building Society grant was awarded for funding a Community Gardener responsible for maintaining the charity's grounds and encouraging children and young people to participate in planting and gardening projects.

The Barkingside Rotary Club funded the purchase of musical instruments including outdoors Samba Drums.

The Jack Petchey Awards for All grant was used to purchase equipment, workshops or outings that were chosen by nominated young people aged 11- 25 years of age.

The Lions Club grant, part of the London Borough of Redbridge - Mayor's Appeal, was partly awarded as a contribution to the purchase of a new minibus. The balance carried forward represents the net book value of the contribution towards the Minibus.

The Redbridge Playbuilder grant was awarded for the construction of a Tree House, Water Play Area and Tunnel. The balance carried forward represents the net book value of the equipment.

National Lottery fund was a emergency coronavirus community support fund that was launched. The remaining funds have been returned to National Lottery post year end.

LBR Covid adults was also a emergency coronavirus community support fund that was given.

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£	£
O2E - Ordinary 2								
Extraordinary	9,102	25,000	(8,913)	-	25,189	23,000	(8,656)	39,533
New minibus	12,500	-	(3,125)	-	9,375	-	(3,125)	6,250
London Borough of								
Redbridge Mayor's Appeal	9,447	64,365	(51,618)	-	22,194	-	(22,194)	-
Barney Connell Memorial	1,315	-	-	(1,315)	-	-	-	-
Amazon	-	1,000	(381)	-	619	-	(619)	-
Brookfield Properties	-	20,053	(10,053)	-	10,000	10,000	(10,147)	9,853
Valentines High School	-	1,111	(1,111)	-	-	-	-	-
Stewart Investors	-	-	-	-	-	10,000	(6,131)	3,869
Other	-	-	-	-	-	19,655	(19,655)	-
	<u>32,364</u>	<u>111,529</u>	<u>(75,201)</u>	<u>(1,315)</u>	<u>67,377</u>	<u>62,655</u>	<u>(70,527)</u>	<u>59,505</u>

The donation from O2E was used to fund a Play Development Worker, a Volunteer Activity Worker and a cleaner. The monies received in the year will be used for similar purposes.

The amount of £12,500 put aside by the charity has now been used as a contribution to the purchase of a new Minibus. The balance carried forward represents the net book value of the contribution towards the Minibus.

The London Borough of Redbridge - Mayor's Appeal was used for general running costs.

The Amazon donation was used for the purchase of equipment.

The Brookfield Properties donation has been used to fund overheads and support costs.

19 Charges on assets

The freehold land and buildings were purchased from Barnardos in October 1997. A consideration for the purchase included a requirement that, should the property be sold, 75/115 of the consideration received would be passed to Barnardos. This is recorded as a legal charge dated 7 October 1997. The trustees have no intention at the present time of selling the property or any part thereof.

20 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

ELHAP
EVERY LIFE HAS A PURPOSE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

21	Cash generated from operations	2021	2020
		£	£
	Surplus for the year	80,871	5,210
	Adjustments for:		
	Investment income recognised in statement of financial activities	(82)	(181)
	Depreciation and impairment of tangible fixed assets	7,239	7,028
	Movements in working capital:		
	(Increase) in debtors	(40)	(19,009)
	(Decrease)/increase in creditors	(23,602)	32,764
	Increase/(decrease) in deferred income	12,386	(14,952)
	Cash generated from operations	76,772	10,860
22	Analysis of changes in net funds	At 1 April 2020	Cash flowsAt 31 March 2021
		£	£
	Cash at bank and in hand	119,045	125,772
	Loans falling due within one year	-	(50,000)
		119,045	194,817