

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**

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**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**

## **EVERY LIFE HAS A PURPOSE**

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

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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.

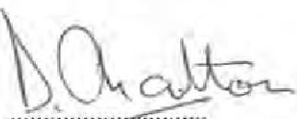
We are very grateful to have received such amazing support and these additional funds will be required for significant project development and urgent infrastructure projects as we emerge from the pandemic and rebuild our services to increase our capacity. Some of the surplus will also be added to our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

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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**

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#### **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.

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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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.

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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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.

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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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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)

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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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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**

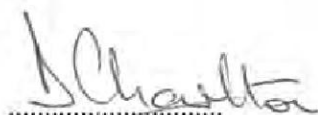
In accordance with section 485 of the Companies Act 2006, a resolution proposing that THP Limited Chartered Accountants and Statutory Auditors be reappointed as auditor of the company will be put at a General Meeting.

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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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.

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 31 MARCH 2021***

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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**

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#### **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.

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**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE TRUSTEES OF ELHAP**

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**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.

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**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE TRUSTEES OF ELHAP**

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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.

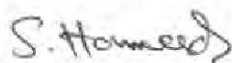
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**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE TRUSTEES OF ELHAP**

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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  
.....

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**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					
<b><u>Income and endowments from:</u></b>						
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
<b>Total income</b>		<b>577,906</b>	<b>62,655</b>	<b>117,721</b>	<b>758,282</b>	<b>923,387</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	8	520,403	70,527	86,481	677,411	918,177
<b>Net income for the year/ Net movement in funds</b>		<b>57,503</b>	<b>(7,872)</b>	<b>31,240</b>	<b>80,871</b>	<b>5,210</b>
Fund balances at 1 April 2020		121,118	67,377	21,522	210,017	204,808
<b>Fund balances at 31 March 2021</b>		<b>178,621</b>	<b>59,505</b>	<b>52,762</b>	<b>290,888</b>	<b>210,018</b>

The statement of financial activities includes all gains and losses recognised in the year.

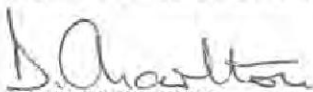
All income and expenditure derive from continuing activities.

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 £	£
<b>Fixed assets</b>					
Tangible assets	13		53,438		59,596
<b>Current assets</b>					
Debtors	14	83,250		83,210	
Cash at bank and in hand		244,817		119,045	
		<u>328,067</u>		<u>202,255</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(90,617)</u>		<u>(51,833)</u>	
Net current assets			237,450		150,422
<b>Total assets less current liabilities</b>			<u>290,888</u>		<u>210,018</u>
<b>Income funds</b>					
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 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		76,772		10,860
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,082)		(20,216)	
Investment income received		82		181	
<b>Net cash used in investing activities</b>			(1,000)		(20,035)
<b>Financing activities</b>					
New Loans		50,000		-	
<b>Net cash generated from/(used in) financing activities</b>			50,000		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			125,772		(9,175)
Cash and cash equivalents at beginning of year			119,045		128,220
<b>Cash and cash equivalents at end of year</b>			244,817		119,045

**ELHAP**  
**EVERY LIFE HAS A PURPOSE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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
<b>For the year ended 31 March 2020</b>	<b>55,029</b>	<b>111,529</b>	<b>101,028</b>		<b>267,586</b>
<b>Donations and gifts</b>					
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
	<b>69,264</b>	<b>62,655</b>	<b>117,721</b>	<b>249,640</b>	<b>267,586</b>

**4 Charitable activities**

	Orchard Project 2021	Playwork activities 2021	Transition project 2021	Total 2021	Total 2020
	£	£	£	£	£
Services provided under contract and direct funding.	232,297	69,745	1,036	303,078	651,706

**5 Investments**

	2021	2020
	£	£
Interest receivable	82	181

**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>
<b>Analysis by fund</b>						
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>
<b>For the year ended 31 March 2020</b>						
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**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Total	64	67
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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 £
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Amounts falling due within one year:</b>		
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**

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**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	75,772
			194,817