

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

	Page
Chairman's Report	1
Report of the Trustees	2 to 7
Report of the Independent Auditors	8 to 10
Statement of Financial Activities	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Financial Statements	14 to 23
Detailed Statement of Financial Activities	24

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.

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. O2E (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		(38,514)	527	(37,987)	80,871
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>

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.

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.

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.

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

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	<u>508</u>	<u>34,209</u>
	<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	<u>3,273</u>	<u>19,895</u>
	<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	<u>-</u>	<u>50,000</u>

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
	<u>188,495</u>	<u>9,448</u>	<u>1,669</u>	<u>199,612</u>
Restricted funds				
Restricted Funds	21,522	33,436	(1,669)	53,289
	<u>210,017</u>	<u>42,884</u>	<u>-</u>	<u>252,901</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	1,098,606	(1,115,640)	(17,034)
Designated Funds	136,402	(109,920)	26,482
	<u>1,235,008</u>	<u>(1,225,560)</u>	<u>9,448</u>
Restricted funds			
Restricted Funds	186,292	(152,856)	33,436
	<u>1,421,300</u>	<u>(1,378,416)</u>	<u>42,884</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 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
	<u>52,762</u>	<u>68,571</u>	<u>(66,375)</u>	<u>(1,669)</u>	<u>53,289</u>

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

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 £
O2E-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 O2E 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.

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