

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

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

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CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

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

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



Dave Charlton

Chairman

24 January 2024

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

ACHIEVEMENT AND PERFORMANCE

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

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

Weekend and Holiday Play Schemes

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

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

ELHAP Connects

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

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

Nature Play

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

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

Term-time School Visits

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

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

Orchard Project

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Bridge Project

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

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

FINANCIAL REVIEW

Financial position

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

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

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

Principal funding sources

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

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

Fundraising

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Reserves policy

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

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

FUTURE PLANS

Fundraising plans for future period

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of the trustees

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

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

Trustees are recruited through three routes:

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

Trustee Induction and Training

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

Related parties

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

Risk management

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management and administration

Mr R Dighton - CEO

Ms J Merry - CEO (left in May 2023)

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

Mrs C Charles - Office Manager

Ms S Blythe - Fundraising Manager (started June 2022)

Mrs A Shelley - Bookings Administrator

Flora Macfoy - Finance Manager (started June 2022)

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

Mr N Dey - Orchard Project Senior Team Leader

Volunteers

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03697053 (England and Wales)

Registered Charity number

1077508

Registered office

119 Roding Lane North

Woodford Bridge

Essex

IG8 8NA

Trustees

D E Charlton Retired

T O'Donoghue Teacher (resigned 29.11.2023)

D Leaman-Hill Fundraising Director

S Rawal Physiotherapist

N McCarthy Assistant Director

E M Crossley Retired

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

O Naguleswaran (appointed 29.11.2023)

P Fordham (appointed 29.11.2023)

Transactions with Trustees

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

Trustees beneficial interest

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

Senior Statutory Auditor

Shahid Hameed FCA FCCA

Auditors

THP Limited

Chartered Accountants

and Statutory Auditors

34-40 High Street

Wanstead

London

E11 2RJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

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

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

In so far as the trustees are aware:

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

AUDITORS

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

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

Sumeet Rawal

S Rawal - Trustee

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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



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

24 January 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

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

BALANCE SHEET
31 MARCH 2023

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

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2024 and were signed on its behalf by:

Sumeet Rawal

S Rawal - Trustee

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

Orchard project

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

Playwork activities

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

Term Time School Visits

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

Transition project

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

Bridge project

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

5. OTHER INCOME

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

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

6. CHARITABLE ACTIVITIES COSTS

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

8. SUPPORT COSTS

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

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

9. NET INCOME/(EXPENDITURE)

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

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Trustees' expenses relate to indemnity insurance cost.

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

11. STAFF COSTS

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

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

13. TANGIBLE FIXED ASSETS

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

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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

16. LEASING AGREEMENTS

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

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

Operating lease relates to a photocopier rental agreement.

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

17. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	178,621	(74,537)	39,348	143,432
Designated Funds	59,505	34,354	(37,679)	56,180
	<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>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	520,700	(595,237)	(74,537)
Designated Funds	73,747	(39,393)	34,354
	<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>

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

17. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	178,621	(116,304)	39,190	101,507
Designated Funds	59,505	(3,137)	(37,679)	18,689
	<u>238,126</u>	<u>(119,441)</u>	<u>1,511</u>	<u>120,196</u>
Restricted funds				
Restricted Funds	52,762	34,020	(1,511)	85,271
	<u>52,762</u>	<u>34,020</u>	<u>(1,511)</u>	<u>85,271</u>
TOTAL FUNDS	<u>290,888</u>	<u>(85,421)</u>	<u>-</u>	<u>205,467</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

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

Restricted funds

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

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

17. MOVEMENT IN FUNDS - continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Designated funds

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

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

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

17. MOVEMENT IN FUNDS - continued

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

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

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

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

18. RELATED PARTY DISCLOSURES

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

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

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

20. ANALYSIS OF CHANGES IN NET FUNDS

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

21. CHARGES ON ASSETS

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

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

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