

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

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

	Page
Chair's Report	1
Report of the Trustees	2 to 8
Report of the Independent Auditors	9 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Financial Statements	15 to 24
Detailed Statement of Financial Activities	25

CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

D. Charlton

Dave Charlton

Chair

10 December 2024

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

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

People supported

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

Activities delivered

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

The difference we make

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

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

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

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

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

Our Projects

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

Weekend and Holiday Play Schemes

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

ELHAP Connects

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

Nature Play

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

Term-time School Visits

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

Orchard Project

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

Bridge Project

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

Stay and Play

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

FINANCIAL REVIEW

Financial position

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

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

Our deficit reflects the combined pressures of:

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Principal funding sources

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

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

Fundraising

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

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

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Reserves policy

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

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

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

FUTURE PLANS

Fundraising plans for future period

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of the trustees

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

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

Trustees are recruited through three routes:

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

Trustee Induction and Training

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

Related parties

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

Risk management

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management and administration

Mr R Dighton - CEO

Ms J Merry - CEO (left in May 2023)

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

Mrs C Charles - Office Manager

Ms S Blythe - Fundraising Manager

Mrs A Shelley - Bookings Administrator

Mrs F Macfoy - Finance Manager (finished April 2024)

Mrs D Bull - Volunteering Project Administrator

Mr N Dey - Orchard Project Senior Team Leader

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

Volunteers

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03697053 (England and Wales)

Registered Charity number

1077508

Registered office

119 Roding Lane North

Woodford Bridge

Essex

IG8 8NA

Trustees

D E Charlton Retired

T O'Donoghue Teacher (resigned 29.11.2023)

D Leaman-Hill Fundraising Director

S Rawal Physiotherapist

N McCarthy Assistant Director

E M Crossley Retired

M S A Chowdhury Senior Corporate Partnership Officer

O Naguleswaran Accountant (appointed 29.11.2023)

P Fordham Retired (appointed 29.11.2023)

K Ha (appointed 25.9.2024)

Transactions with Trustees

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

Trustees beneficial interest

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

Senior Statutory Auditor

Shahid Hameed FCA FCCA

Auditors

THP Limited

Chartered Accountants

and Statutory Auditors

34-40 High Street

Wanstead

London

E11 2RJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

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

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

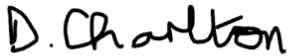
In so far as the trustees are aware:

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

AUDITORS

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

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



D E Charlton - Trustee

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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



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

10 December 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

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

BALANCE SHEET
31 MARCH 2024

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10 December 2024 and were signed on its behalf by:

D. Charlton

D E Charlton - Trustee

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

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

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

Going concern

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

Income

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

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

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

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

Government grants are accounted for using the accruals basis.

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

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

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

Tangible fixed assets

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

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

Freehold land is not depreciated.

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

Taxation

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

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

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Critical accounting estimates and judgements

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

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

2. DONATIONS AND LEGACIES

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

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

Orchard project

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

Playwork activities

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

Term Time School Visits

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

Transition project

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

Bridge project

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

5. OTHER INCOME

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

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

6. CHARITABLE ACTIVITIES COSTS

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

8. SUPPORT COSTS

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

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

9. NET INCOME/(EXPENDITURE)

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

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Trustees' expenses relate to indemnity insurance cost.

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

11. STAFF COSTS

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

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

13. TANGIBLE FIXED ASSETS

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

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. LEASING AGREEMENTS

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

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

Operating lease relates to a photocopier rental agreement.

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

17. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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

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

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

17. MOVEMENT IN FUNDS - continued

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

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,167,920	(1,195,456)	(27,536)
Designated Funds	128,686	(169,411)	(40,725)
	<u>1,296,606</u>	<u>(1,364,867)</u>	<u>(68,261)</u>
Restricted funds			
Restricted Funds	267,486	(256,942)	10,544
	<u>267,486</u>	<u>(256,942)</u>	<u>10,544</u>
TOTAL FUNDS	<u><u>1,564,092</u></u>	<u><u>(1,621,809)</u></u>	<u><u>(57,717)</u></u>

Restricted funds

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

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

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

17. MOVEMENT IN FUNDS - continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Designated funds

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

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

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

17. MOVEMENT IN FUNDS - continued

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

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

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

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

18. RELATED PARTY DISCLOSURES

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

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

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

20. ANALYSIS OF CHANGES IN NET FUNDS

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

21. CHARGES ON ASSETS

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

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

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