

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

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

	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 25
Detailed Statement of Financial Activities	26

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

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

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

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

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

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

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

Dave Charlton

Dave Charlton

Chairman

19 December 2025

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

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

People supported

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

Activities delivered

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

The difference we make

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

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

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

Our Projects

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

Weekend and Holiday Play Schemes

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

Nature Play

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

Term-time School Visits

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

Orchard Project

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

Bridge Project

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

Stay and Play

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

Siblings Project

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

Project Bloom

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

FINANCIAL REVIEW

Financial position

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

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

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

Going concern

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Principal funding sources

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

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

Fundraising

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

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

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

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Reserves policy

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

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

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

FUTURE PLANS

Fundraising plans for future period

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of the trustees

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

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

Trustees are recruited through three routes:

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

Trustee Induction and Training

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

Related parties

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

Risk management

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management and administration

Mr R Dighton - CEO

Mr J Globle - Deputy CEO

Mrs C Charles - Office Manager

Ms S Blythe - Fundraising Manager

Mrs A Shelley - Bookings Administrator

Mrs D Bull - Volunteering Project Administrator

Mr N Dey - Orchard Project Senior Team Leader

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

Volunteers

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03697053 (England and Wales)

Registered Charity number

1077508

Registered office

119 Roding Lane North

Woodford Bridge

Essex

IG8 8NA

Trustees

D E Charlton Retired

D Leaman-Hill Fundraising Director (resigned 26.11.2025)

S Rawal Physiotherapist

N McCarthy Assistant Director (resigned 26.3.2025)

E M Crossley Retired

M S A Chowdhury Senior Corporate Partnership Officer

O Naguleswaran Accountant

P Fordham Retired

K Ha Grants officer (appointed 25.9.2024)

Transactions with Trustees

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

Trustees beneficial interest

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

Senior Statutory Auditor

Shahid Hameed FCA FCCA

Auditors

THP Limited

Chartered Accountants

and Statutory Auditors

34-40 High Street

Wanstead

London

E11 2RJ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

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

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

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

In so far as the trustees are aware:

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

AUDITORS

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

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

Dave Charlton

D E Charlton - Trustee

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

S. Hameed

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

19 December 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

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

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2025 and were signed on its behalf by:

Dave Charlton

D E Charlton - Trustee

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

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

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Going concern

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

Income

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

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

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

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

Government grants are accounted for using the accruals basis.

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

Expenditure

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

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

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

Tangible fixed assets

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

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

Freehold land is not depreciated.

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

Taxation

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

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

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

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

Endowment funds

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

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

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

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

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

Pension costs and other post-retirement benefits

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

Critical accounting estimates and judgements

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

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

2. DONATIONS AND LEGACIES

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

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

2. DONATIONS AND LEGACIES - continued

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

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Interest receivable	3,917	-	3,917	2,690

4. INCOME FROM CHARITABLE ACTIVITIES

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

Orchard project

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

Playwork activities

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

Term Time School Visits

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

Transition project

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

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

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Bridge project

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

5. OTHER INCOME

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

6. CHARITABLE ACTIVITIES COSTS

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

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

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

8. SUPPORT COSTS

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

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

9. NET INCOME/(EXPENDITURE)

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

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

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	700	1,087

Trustees' expenses relate to indemnity insurance cost.

11. STAFF COSTS

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

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

13. TANGIBLE FIXED ASSETS

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

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

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

16. LEASING AGREEMENTS

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

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

Operating lease relates to a photocopier rental agreement.

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

17. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

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

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

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

17. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	101,507	72,869	(1,852)	172,524
Designated Funds	18,689	(16,686)	-	2,003
	<u>120,196</u>	<u>56,183</u>	<u>(1,852)</u>	<u>174,527</u>
Restricted funds				
Restricted Funds	85,271	242,951	1,852	330,074
	<u>85,271</u>	<u>242,951</u>	<u>1,852</u>	<u>330,074</u>
TOTAL FUNDS	<u><u>205,467</u></u>	<u><u>299,134</u></u>	<u><u>-</u></u>	<u><u>504,601</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	1,478,072	(1,405,203)	72,869
Designated Funds	65,634	(82,320)	(16,686)
	<u>1,543,706</u>	<u>(1,487,523)</u>	<u>56,183</u>
Restricted funds			
Restricted Funds	631,991	(389,040)	242,951
	<u>631,991</u>	<u>(389,040)</u>	<u>242,951</u>
TOTAL FUNDS	<u><u>2,175,697</u></u>	<u><u>(1,876,563)</u></u>	<u><u>299,134</u></u>

Restricted funds (including Endowment funds)

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

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

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

17. MOVEMENT IN FUNDS - continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Designated funds

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

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

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

17. MOVEMENT IN FUNDS - continued

O2E (Ordinary to Extraordinary)	3,507	-	(3,507)	-	-
	<u>15,455</u>	<u>-</u>	<u>(13,452)</u>	<u>-</u>	<u>2,003</u>

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

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

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

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

18. RELATED PARTY DISCLOSURES

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

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

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

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

20. ANALYSIS OF CHANGES IN NET FUNDS

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

21. CHARGES ON ASSETS

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

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

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