

HAPPY CHILD INTERNATIONAL

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HAPPY CHILD INTERNATIONAL
FOR THE YEAR ENDED 31 December 2024**

I report on the accounts of the Charity for the year ended 31 December 2023 which are set out on pages 4to 13.

Respective responsibilities of trustees and examiner

The Trustees, who are also the directors of Happy Child International for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed. I am qualified to undertake the examination being a qualified member of The Chartered Association of Certified Accountants.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011Act;
- (ii) follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011Act; and
- (iii) state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the above paragraph has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the 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) have not been met.

Nicolaos Ioannou Kattirtzis (FCCA)
NRM Accountancy Services Ltd 70
Wood Street
E17 3HT
Dated:.....
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**HAPPY CHILD INTERNATIONAL
ANNUAL REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

HAPPY CHILD INTERNATIONAL ANNUAL REPORT AND UNAUDITED ACCOUNTS CONTENTS

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**HAPPY CHILD INTERNATIONAL
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024**

Directors

John Doddrell
Mark A Pinks
John Herring
Clive Teuten
Joao Martinez da Cruz
Christina Cortez
Jennie Sullivan

Secretary

Mark A Pinks

Company Number

05935028 (England and Wales)

Registered Office

LEATHERHEAD INSTITUTE
HIGH STREET
LEATHERHEAD
KT22 8AH
ENGLAND

HAPPY CHILD INTERNATIONAL
(COMPANY NO: 05935028 ENGLAND AND WALES)
DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 December 2024.

Directors

The following directors held office during the whole of the period:

John Doddrell
Mark A Pinks
John Herring
Clive Teuten
Joao Martinez da Cruz
Christina Cortez
Jennie Sullivan

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

.....
John Doddrell
Director

Approved by the board on: 10 April 2025

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON
THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
HAPPY CHILD INTERNATIONAL
FOR THE YEAR ENDED 31 DECEMBER 2024**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Happy Child International for the year ended 31 December 2024 as set out on pages 6 - 8 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

This report is made solely to the Board of Directors of Happy Child International, as a body, in accordance with the terms of our engagement letter dated 1 February 2024. Our work has been undertaken solely to prepare for your approval the accounts of Happy Child International and state those matters that we have agreed to state to the Board of Directors of Happy Child International, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Happy Child International and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Happy Child International has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Happy Child International. You consider that Happy Child International is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Happy Child International. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Chartered Certified Accountants

10 April 2025

HAPPY CHILD INTERNATIONAL
STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
Turnover	61,849	112,428
Administrative expenses	(110,595)	(71,983)
Operating (loss)/profit	(48,746)	40,445
Interest receivable and similar income	924	634
(Loss)/profit on ordinary activities before taxation	(47,822)	41,079
Tax on (loss)/profit on ordinary activities	-	-
(Loss)/profit for the financial year	(47,822)	41,079
Retained earnings at the start of the year	67,969	26,890
(Loss)/profit for the financial year	(47,822)	41,079
Dividends	-	-
Retained earnings at the end of the year	20,147	67,969

HAPPY CHILD INTERNATIONAL

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		21,107	69,889
Creditors: amounts falling due within one year	4	(960)	(1,920)
Net current assets		<u>20,147</u>	<u>67,969</u>
Net assets		<u>20,147</u>	<u>67,969</u>
Capital and reserves			
Profit and loss account		20,147	67,969
Shareholders' funds		<u>20,147</u>	<u>67,969</u>

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 10 April 2025 and were signed on its behalf by

John Doddrell
Director

Company Registration No. 05935028

HAPPY CHILD INTERNATIONAL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Statutory information

Happy Child International is a private company, limited by shares, registered in England and Wales, registration number 05935028. The registered office is LEATHERHEAD INSTITUTE, HIGH STREET, LEATHERHEAD, KT22 8AH, ENGLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

4 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	960	1,920

5 Average number of employees

During the year the average number of employees was 0 (2023: 0).

**HAPPY CHILD INTERNATIONAL
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024**

This schedule does not form part of the statutory accounts.

	2024	2023
	£	£
Turnover		
Sales	61,849	112,428
Administrative expenses		
Wages and salaries	22,821	18,054
Staff training and welfare	95	-
Travel and subsistence	1,505	1,330
Rent	4,701	4,270
Telephone and fax	1,283	1,710
Internet	1,495	1,245
Postage	345	686
Subscriptions	266	266
Bank charges	521	384
Insurance	765	732
Donations	62,756	31,900
Sundry expenses	774	649
Accountancy fees	960	960
Advertising and PR	12,308	9,797
	110,595	71,983
Operating (loss)/profit	(48,746)	40,445
Interest receivable		
Interest receivable	924	634
(Loss)/profit on ordinary activities before taxation	(47,822)	41,079

HAPPY CHILD INTERNATIONAL

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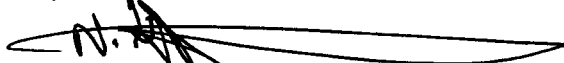
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Nicolaos Ioannou Kattirtzis (FCCA)
NRM Accountancy Services Ltd 70
Wood Street

E17 3HT

Dated: 25/5/2025

HAPPY CHILD INTERNATIONAL