

**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Happydays Ministries UK**

Enigma Accountants Ltd  
Office B5, Croft Myl  
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HX1 2EQ

**Happydays Ministries UK**

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**for the Year Ended 31 March 2024**

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## **Happydays Ministries UK**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

The trustees 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**

##### **Purpose, Vision and Strategic Goals**

This year was the first year of delivery of our 3-year strategy for the period 2023-2026. Having reviewed the progress we have made the purpose, vision and strategic goals of the charity remain the same other than we are now focussing our services on Calderdale.

Our Purpose is ..... To support and empower people who are homeless or in crisis to live independent and purposeful lives.

We do this by providing safe accommodation, routine, healthy food, health clinics and advice and support to bring about sustainable change in their lives.

Our Vision is ..... To be a leading and highly valued provider of services to people who are homeless or in crisis.

Our strategy sets out a series of ambitious strategic goals. These are:

1. To broaden the services, we and our partners provide, to meet the wider needs of those who are homeless or in crisis
2. To develop the infrastructure, processes and governance of Happy Days to robustly underpin the services provided
3. To develop our people, staff and volunteers, to meet the goal of broadening our services
4. To deliver a sustainable source of funding for Happy Days
5. To continue to collaborate effectively with our partners in Calderdale and beyond to ensure we collectively meet the needs of those who are homeless or in crisis.

##### **Our Services and Activities**

We operate supported accommodation for residents in Calderdale and Kirklees, helping those who have been street homeless, are recovering from addictions, have poor mental health, or have been referred via probation services. Our intensively supported accommodation provides and offers the homeless a safe and secure place to live and access to our Happy Life Programme. Our affordable living accommodation provides 63 independent living tenancies to prevent homelessness.

We also have Happy Days Cycles which is a separate Community Interest Company, created to provide the charity with finance, work with our residents as volunteers, and supply a great community business in Sowerby Bridge.

We also deliver a broad range of services for people experiencing homelessness, food poverty and many other issues brought on by them being in crisis. These include our Community Supermarket, a Community Cafe, our drop-in Crisis Support Service, a range of health clinics and The Winter Shelter at The Gathering Place (TGP).

## **Happydays Ministries UK**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

In 2023-2024 significant progress has been made against the Happy Days Strategy and Business Plans although we did not deliver all of the actions we set out in the 2023-2024 business plan. This progress has been made despite growing demands for Happy Days services, the unplanned merger with Calderdale Smartmove, the take-on of two new buildings and a challenging financial environment in which we were not able to raise the planned level of funds. However, we have raised £1.4m in income in 2023/2024 which represents an increase of over £450,000 from the previous year. Through the merger with Smartmove we acquired their offices, which we have subsequently sold, and other financial resources which will be used to help to deliver our strategy.

We agreed our service offering and referral strategy, fully implemented the drop-in Crisis Support Service, set up our Community Supermarket, evolved and enhanced our Community Cafe offering, agreed in principle the model for a Year-Round Shelter and delivered more health services. We also set up a Food Hub, but this did not prove viable so has been discontinued.

We have purchased Jubilee House and will lease the Salvation Army Building in St James Road which was bought by Green Pastures. As part of the lease agreement with Green Pastures we have an option to purchase the Salvation Army building in the future which we intend to pursue when the time is right. We have completed outline plans and designs for the development of these buildings and TGP and begun the application for the Community Asset Transfer of TGP from Calderdale Council. We have addressed building issues in some of our houses and have regular monitoring of all houses in place. We have purchased new software to meet our needs and have begun implementation of it. We now have annual business plans and better reporting for our Trustee Board.

We have defined our future organisational model, filled some key management roles and set out the services we provide and underpinned these with a full set of policies. We have assessed and revised our pay and recognition, improved training and ensured we live our values and behaviours. We have further strengthened our relationships with stakeholders and key partners.

#### **Winter Shelter**

The Winter Shelter is an essential service to the local community and is made possible thanks to strong strategic partnerships and the commitment of our staff and volunteers. It operates from October to March at TGP and provides 56 bed spaces per week on average to the homeless in 8 individual rooms. The Shelter operates 24 hours a day and supports people in moving on from the shelter through working with partners in the community.

Through collaboration with Public Health and a local charity Calderdale Recovery Steps who help individuals, and their friends and families, who suffer the consequences of alcohol and/or drug misuse we introduced a Trauma Informed, Safe High Tolerance Drug and Alcohol Policy for the Winter Shelter in winter 2022.

We also introduced the Housing Opiate Risk Assessment Tool (HOORAT) and provided discrete 30-minute checks throughout the night for high-risk residents.

We support residents with a wide range of issues including drug and alcohol abuse, mental health conditions, modern slavery, domestic violence, sexual and domestic abuse. We believe the wrap around care in our winter shelter is unique and is positioned to prevent future homelessness and reduce criminal activity. We delivered over 4500 specific interventions to residents including safeguarding interventions, probation appointments, accompanied visits to hospital gaining access to GP appointments and provision of activities such as crafts and numeracy classes. 95% of our residents had move on accommodation on leaving the shelter.

#### **Community Supermarket and Community Cafe**

We operated the Halifax Food Bank from TGP in Halifax. It provided food parcels to families and individuals every Saturday. In 2022 we saw an increase in demand providing up to 350 parcels per week. In August 2023 we replaced the Food Bank with a Community Supermarket which now supports over 300 people. Our customers pay £6 and get a choice of 15 items including fresh fruit and vegetables. £1 of the £6 goes into a credit union savings account to promote longer term positive financial outcomes. We still provide food parcels, if needed, for people in crisis.

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

Our Banqueting Table service evolved into a Community Cafe which not only provides a free hot lunch three times a week at TGP but also cooked breakfast on the other two weekdays and a sandwich service. The Cafe served over 15000 meals in 2023-2024 and over 7000 breakfasts.

**Crisis Support Service**

In 2023 we fully implemented our drop-in service to support people in crisis and renamed it our Crisis Support Service. A support needs assessment is carried out and then a hand holding service is provided to access support to bring about sustainable change in people's lives. This service is available 5 days a week. This service delivered almost 5500 support interventions in 2023-2024. These included over 200 attendances at the local DWP Social Justice Clinic and 130 referrals to Calderdale Recovery Steps for longer term support.

**Health Clinics**

The Gathering Place has on-site wound and sexual health clinics, a weekly drop-in mental health support service and during the operating period of The Winter Shelter hosts a twice weekly drop in drug and alcohol clinic run by Calderdale Recovery Steps. We introduced a flexible dental commissioning project in partnership with Whitehill Dental Practice providing 6 appointments a week for people who are currently or formerly homeless to provide emergency treatment. Service members are accompanied by a Complex Lives Coordinator to the practice each Friday and are offered a course of treatment including dentures where required. This unique service has enabled people to access treatment that have previously suffered health inequality due to their circumstances.

**Properties and Supported Accommodation**

We have developed plans and designs to refurbish TGP to be a year-round shelter and provide better accommodation for our Crisis Support Service and Sexual Health Clinics. These plans have received approval from Calderdale Council. We also started our application for the Community Asset Transfer of TGP from Calderdale Council to the charity.

We collaborated with Green Pastures, a homelessness charity to purchase the Salvation Army building in Halifax which will help to expand our services and will in time provide a new head office for our growing team.

Through the winter of 2022-2023 we recognised the need for more high tolerance housing for people who have been repeatedly evicted and developed a proposal for a new project called Jubilee House. We have now been able to purchase Jubilee House and have developed plans for it to be converted to 7 single unit bedsits for people living complex lives in Calderdale. There will be an office for full time Complex Lives Coordinators who will work with the residents to support them to reduce harm and address complex needs.

We have addressed a number of building issues with our houses and put in place an inspection regime to prevent such issues arising again. Our property management team has been strengthened and we will undertake a full maintenance programme going forward.

**FINANCIAL REVIEW**

**Financial position**

During the year income has exceeded expenditure by £10,951 (2023: £116,453). The total funds of the charity have increased from £1,870,919 to £1,881,870

**Reserves policy**

The Trustees have established a level of reserves that the charity should have to operate and meet the charity's objectives. The reserves policy is to equal at least 3 months expenditure. There are free reserves of £34,624 as at 31 March 2024 (2023: £225,974) after accounting for restricted funds and fixed assets.

We now have an ongoing reserves policy in place with an amount of £68,686 set aside for major future renovations and we are maintaining this in separate funds..

**Going concern**

The trustees have reviewed the circumstances and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future. The charity has considered its expected incomings and outgoings for the next twelve months and is confident that it will have sufficient funding and unrestricted income to be able to meet its liabilities and continue to operate for the next year. The Trustees consider that the charity to be a going concern.

## **Happydays Ministries UK**

### **Report of the Trustees** **for the Year Ended 31 March 2024**

#### **FUTURE PLANS**

We have set out a clear business plan for the second year of our strategic plan. This has some ambitious goals in it including:

- Developing and progressing our planned maintenance programme for our properties
- Completing the refit of Jubilee House and hopefully to begin work to develop the year-round shelter
- Building greater strength and depth in our team to underpin our plans
- Developing our funding strategy to move the charity to a more sustainable funding position and driving our donor and events programme to support that
- Continuing to refine and enhance our services

We would like to take this opportunity to thank the leadership team, both staff and trustees, for their vision and integrity during the past 12 months, which have seen tremendous change. Everyone has been incredibly generous with their time and the demands on our resources have been huge. We are fortunate to have an energetic and driven team of professionals leading our organisation, every one of whom is driven by a determination and desire to empower people who are homeless or in crisis to live independent and purposeful lives. They are supported by a great team of volunteers.

We have learnt a great deal over the past year and have worked hard to implement change and improvement. As we look ahead to the future of our organisation, we have a very clear vision and strategy and a deep understanding of how our services can best support those who need them. Our foundations are strong and we are looking forward to building on the work we have done in 2023 to expand existing provision and establish new services which will enable us to achieve even more for those who need our support, all with the aim of giving people greater security, hope and independence.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

##### **Charity constitution**

The charity is a charitable incorporated organisation and registered Charity, No 1157527, registered with the Charity Commission on 18 June 2014. The constitution has been amended on 20 July 2020 and again on 6 June 2024.

##### **Recruitment and appointment of new trustees**

The trustees of the charity are appointed by the trustees and we have expanded our Trustee Board this year to bring in new skills to support our future development.

##### **Organisational structure**

The charity trustees manage the affairs of the charity. They have a duty to identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable reassurance against fraud and error.

The vision and mission of the charity is delivered passionately by the CEO Ellen Boothe, together with a small team of staff and large volunteer base.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1157527

##### **Principal address**

The Gathering Place  
1 St James Road  
Halifax  
HX1 1YS

**Happydays Ministries UK**

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**Trustees**

G P Henderson  
P Cawdron (appointed 7.12.2023)  
S J Wilson  
N J Chance-Thompson  
K Teague  
M S Rose  
N R Gemmell

**Auditors**

Enigma Accountants Ltd  
Office B5, Croft Myl  
West Parade  
Halifax  
West Yorkshire  
HX1 2EQ

**Bankers**

CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
ME9 4JQ

**Unity Trust**

Four Brindleyplace  
Birmingham  
B1 2JB

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Happydays Ministries UK

Report of the Trustees  
for the Year Ended 31 March 2024

Approved by order of the board of trustees on 23/1/25 and signed on its behalf by:

  
.....  
G P Henderson - Trustee



**Report of the Independent Auditors to the Trustees of**  
**Happydays Ministries UK**

**Opinion**

We have audited the financial statements of Happydays Ministries UK (the 'charity') 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**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 charity 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 charity'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.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of**  
**Happydays Ministries UK**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of**  
**Happydays Ministries UK**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

As part of an audit we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Other matters which we are required to address**

As the charity was not required to have an audit in the previous accounting period, the comparative figures have not been audited.

**Report of the Independent Auditors to the Trustees of**  
**Happydays Ministries UK**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Enigma Accountants Ltd*

Enigma Accountants Ltd  
Office B5, Croft Myl  
West Parade  
Halifax  
West Yorkshire  
HX1 2EQ

Date: .....

*27/1/2025*

# Happydays Ministries UK

## Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	248,743	609,314	858,057	327,187
<b>Charitable activities</b>	5				
General		407,533	-	407,533	471,881
Other trading activities	3	-	-	-	262
Investment income	4	1,519	-	1,519	179
Other income		170,151	-	170,151	157,414
<b>Total</b>		<b>827,946</b>	<b>609,314</b>	<b>1,437,260</b>	<b>956,923</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	30,151	-	30,151	14,231
<b>Charitable activities</b>	7				
General		798,704	597,454	1,396,158	826,239
<b>Total</b>		<b>828,855</b>	<b>597,454</b>	<b>1,426,309</b>	<b>840,470</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	20	(909) 1,500	11,860 (1,500)	10,951 -	116,453 -
Net movement in funds		591	10,360	10,951	116,453
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,774,128	96,791	1,870,919	1,754,466
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,774,719</b>	<b>107,151</b>	<b>1,881,870</b>	<b>1,870,919</b>

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

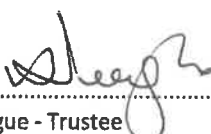
The notes form part of these financial statements

# Happydays Ministries UK

## Balance Sheet 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	75,248	-	75,248	43,154
Investment property	14	1,664,844	-	1,664,844	1,505,000
		<u>1,740,092</u>	<u>-</u>	<u>1,740,092</u>	<u>1,548,154</u>
<b>CURRENT ASSETS</b>					
Debtors	15	87,342	-	87,342	73,532
Cash at bank		104,167	107,154	211,321	387,151
		<u>191,509</u>	<u>107,154</u>	<u>298,663</u>	<u>460,683</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(156,885)	-	(156,885)	(127,727)
<b>NET CURRENT ASSETS</b>		<u>34,624</u>	<u>107,154</u>	<u>141,778</u>	<u>332,956</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,774,716</u>	<u>107,154</u>	<u>1,881,870</u>	<u>1,881,110</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	17	-	-	-	(10,191)
<b>NET ASSETS</b>		<u>1,774,716</u>	<u>107,154</u>	<u>1,881,870</u>	<u>1,870,919</u>
<b>FUNDS</b>	20				
Unrestricted funds				1,774,716	1,774,128
Restricted funds				107,154	96,791
<b>TOTAL FUNDS</b>				<u>1,881,870</u>	<u>1,870,919</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23/1/25 and were signed on its behalf by:

  
K Teague - Trustee

The notes form part of these financial statements

**Happydays Ministries UK**

**Cash Flow Statement**  
**for the Year Ended 31 March 2024**

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	46,726	161,006
Interest paid		(1,979)	(2,833)
Finance costs paid		<u>(1,277)</u>	<u>(997)</u>
Net cash provided by operating activities		<u>43,470</u>	<u>157,176</u>
 <b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(51,726)	(32,569)
Purchase of investment property		(159,844)	-
Interest received		<u>1,519</u>	<u>179</u>
Net cash used in investing activities		<u>(210,051)</u>	<u>(32,390)</u>
 <b>Cash flows from financing activities</b>			
Loan repayments in year		<u>(9,249)</u>	<u>(8,395)</u>
Net cash used in financing activities		<u>(9,249)</u>	<u>(8,395)</u>
 <b>Change in cash and cash equivalents in the reporting period</b>		 <u>(175,830)</u>	 <u>116,391</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>387,151</u></b>	<b><u>270,760</u></b>
 <b>Cash and cash equivalents at the end of the reporting period</b>		 <b><u>211,321</u></b>	 <b><u>387,151</u></b>

The notes form part of these financial statements

## Happydays Ministries UK

### Notes to the Cash Flow Statement for the Year Ended 31 March 2024

#### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<b>31.3.24</b>	<b>31.3.23</b>
	<b>£</b>	<b>£</b>
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>10,951</b>	<b>116,453</b>
<b>Adjustments for:</b>		
Depreciation charges	19,631	7,173
Interest received	(1,519)	(179)
Interest paid	1,979	2,833
Finance costs	1,277	997
Increase in debtors	(13,810)	(28,044)
Increase in creditors	<u>28,217</u>	<u>61,773</u>
<b>Net cash provided by operations</b>	<u><b>46,726</b></u>	<u><b>161,006</b></u>

#### 2. ANALYSIS OF CHANGES IN NET FUNDS

	<b>At 1.4.23</b>	<b>Cash flow</b>	<b>At 31.3.24</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank	<u>387,151</u>	<u>(175,830)</u>	<u>211,321</u>
	<u>387,151</u>	<u>(175,830)</u>	<u>211,321</u>
<b>Debt</b>			
Debts falling due within 1 year	(9,249)	(942)	(10,191)
Debts falling due after 1 year	<u>(10,191)</u>	<u>10,191</u>	<u>-</u>
	<u>(19,440)</u>	<u>9,249</u>	<u>(10,191)</u>
<b>Total</b>	<u><b>367,711</b></u>	<u><b>(166,581)</b></u>	<u><b>201,130</b></u>

The notes form part of these financial statements



**Notes to the Financial Statements**  
**for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift receipt is probable and its amount can be measured reliably.

Legacy income is recognised when the receipt is probable and entitlement is established.

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included in the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Expenditure**

Liabilities are recognized 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. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds includes the costs of all fundraising activities, events, non charitable trading activities and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible fixed assets**

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

All freehold property owned is held for the purpose of long term letting. A valuation of all the properties was undertaken by professional surveyors and valuers on 31 August 2022. The Trustees are of the opinion that the valuation continues to reflect the market value. The Trustees intend to have an independent valuation by a qualified surveyor every 5 years with the next independent valuation to be undertaken in 2027. In the intervening years the Trustees will assess the market value of the properties based on the location of the properties and the rental yield.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**Taxation**

The charity is exempt from tax on its charitable activities.

**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.

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

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

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**2. DONATIONS AND LEGACIES**

	<b>31.3.24</b>	<b>31.3.23</b>
	<b>£</b>	<b>£</b>
Donations	<b>216,760</b>	66,893
Gift aid	<b>11,541</b>	16,931
Local giving	<b>20,082</b>	35,517
Grants	<b>609,674</b>	207,846
	<b><u>858,057</u></b>	<b><u>327,187</u></b>

Grants received, included in the above, are as follows:

	<b>31.3.24</b>	<b>31.3.23</b>
	<b>£</b>	<b>£</b>
Other grants	<b><u>609,674</u></b>	<b><u>207,846</u></b>

**3. OTHER TRADING ACTIVITIES**

	<b>31.3.24</b>	<b>31.3.23</b>
	<b>£</b>	<b>£</b>
HUB	<b><u>-</u></b>	<b><u>262</u></b>

**4. INVESTMENT INCOME**

	<b>31.3.24</b>	<b>31.3.23</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b><u>1,519</u></b>	<b><u>179</u></b>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>31.3.24</b>	<b>31.3.23</b>
	<b>£</b>	<b>£</b>
Housing rents <b>Activity</b>		
<b>General</b>	<b><u>407,533</u></b>	<b><u>471,881</u></b>

**6. RAISING FUNDS**

**Raising donations and legacies**

	<b>31.3.24</b>	<b>31.3.23</b>
	<b>£</b>	<b>£</b>
Fundraising	<b><u>30,151</u></b>	<b><u>14,231</u></b>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
General	<u>1,393,158</u>	<u>3,000</u>	<u>1,396,158</u>

**8. SUPPORT COSTS**

	Governance costs £
General	<u>3,000</u>

**9. AUDITORS' REMUNERATION**

	31.3.24 £	31.3.23 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>3,000</u>	<u>-</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**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**11. STAFF COSTS**

	31.3.24 £	31.3.23 £
Wages and salaries	<u>700,138</u>	385,219
Social security costs	<u>53,417</u>	32,454
Other pension costs	<u>14,602</u>	<u>9,734</u>
	<u>768,157</u>	<u>427,407</u>

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total remuneration paid to key management personnel for services provided to the charity was £62,555 (2023 £59,659).

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

	31.3.24	31.3.23
Employees	<u>32</u>	<u>13</u>

**Happydays Ministries UK**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	104,579	222,608	327,187
<b>Charitable activities</b>			
General	471,881	-	471,881
Other trading activities	262	-	262
Investment income	179	-	179
Other income	157,414	-	157,414
<b>Total</b>	<u>734,315</u>	<u>222,608</u>	<u>956,923</u>
<b>EXPENDITURE ON</b>			
Raising funds	14,231	-	14,231
<b>Charitable activities</b>			
General	659,593	166,646	826,239
<b>Total</b>	<u>673,824</u>	<u>166,646</u>	<u>840,470</u>
<b>NET INCOME</b>	60,491	55,962	116,453
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,713,637	40,829	1,754,466
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,774,128</u></u>	<u><u>96,791</u></u>	<u><u>1,870,919</u></u>

**Happydays Ministries UK**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**13. TANGIBLE FIXED ASSETS**

	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 April 2023	-	52,969	19,645	72,614
Additions	46,726	5,000	-	51,726
Reclassification	3,658	-	(3,658)	-
	<u>50,384</u>	<u>57,969</u>	<u>15,987</u>	<u>124,340</u>
<b>DEPRECIATION</b>				
At 1 April 2023	-	16,312	13,148	29,460
Charge for year	7,290	9,175	3,167	19,632
Reclassification/transfer	2,990	-	(2,990)	-
	<u>10,280</u>	<u>25,487</u>	<u>13,325</u>	<u>49,092</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>40,104</u>	<u>32,482</u>	<u>2,662</u>	<u>75,248</u>
At 31 March 2023	<u>-</u>	<u>36,657</u>	<u>6,497</u>	<u>43,154</u>

**14. INVESTMENT PROPERTY**

	<b>£</b>
<b>FAIR VALUE</b>	
At 1 April 2023	1,505,000
Additions	159,844
	<u>1,664,844</u>
At 31 March 2024	<u>1,664,844</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>1,664,844</u>
At 31 March 2023	<u>1,505,000</u>

Fair value at 31 March 2024 is represented by:

	<b>£</b>
Valuation in 2022	1,455,769
Cost	209,075
	<u>1,664,844</u>

If the investment properties had not been revalued they would have been included at the following historical cost:

	<b>31.3.24 £</b>	<b>31.3.23 £</b>
Cost	<u>209,075</u>	<u>49,231</u>

Investment property was valued on an open market basis on 31 March 2024 by the trustees.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Trade debtors	48,710	44,016
Other debtors	8,986	-
Prepayments and accrued income	29,646	29,516
	<u>87,342</u>	<u>73,532</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Bank loans and overdrafts (see note 18)	10,191	9,249
Trade creditors	28,151	33,093
Taxation and social security	21,381	12,463
Other creditors	97,162	72,922
	<u>156,885</u>	<u>127,727</u>

**17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Bank loans (see note 18)	-	10,191
	<u>-</u>	<u>10,191</u>

**18. LOANS**

An analysis of the maturity of loans is given below:

	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Amounts falling due within one year on demand:		
Bank loans	10,191	9,249
Amounts falling between one and two years:		
Bank loans - 1-2 years	-	10,191
	<u>-</u>	<u>10,191</u>

**19. LEASING AGREEMENTS**

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

	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Within one year	46,220	12,480
Between one and five years	1,320	5,630
	<u>47,540</u>	<u>18,110</u>

In November 2024 the charity signed a 5 year lease with Green Pastures for the nearby Salvation Army building with the intention of renovating the property to use as the Community Cafe/ Supermarket and additional office space.

# Happydays Ministries UK

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 20. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	182,309	(912)	68,864	250,261
Contingency Fund	86,050	-	(86,050)	-
Revaluation Fund	1,455,769	-	-	1,455,769
Sinking Fund	50,000	-	18,686	68,686
	<b>1,774,128</b>	<b>(912)</b>	<b>1,500</b>	<b>1,774,716</b>
<b>Restricted funds</b>				
National Lottery Community Fund	7,829	(7,829)	-	-
McNaught Refugee Rental Income Fund	199	(199)	-	-
The Hilden Charitable Fund	1,219	(1,219)	-	-
Arnold Clark	1,107	(1,107)	-	-
CFFC - Fuel	22	(22)	-	-
Screwfix Fund	1,500	-	(1,500)	-
VCS Support Fund	576	5,021	-	5,597
Key Fund	23,741	(23,741)	-	-
Calderdale Metropolitan Borough Council	20,000	(20,000)	-	-
CFFC - Support Worker	5,098	(5,098)	-	-
CFFC - Cost of Living Fund Dec 2022	3,591	(3,591)	-	-
CFFC Ovenden Wind Farm Fund	5,500	(5,500)	-	-
Aviva Community Fund	3,485	(3,485)	-	-
Creative Minds Uplift Fund	1,954	(1,954)	-	-
Mayors Safer Communities Fund	7,280	(7,190)	-	90
Calderdale Cost of Living Fund June 2023	-	4,060	-	4,060
Sir George Martin Trust	-	4,000	-	4,000
Sackler Trust	-	50,000	-	50,000
Creative Minds supplement	-	1,371	-	1,371
CFFC Drop In Support Worker	-	5,000	-	5,000
Feeding Britain	-	11,111	-	11,111
Liz & Terry Bramall Foundation	-	5,000	-	5,000
Calderdale Cost of Living Fund Oct 2023	-	4,760	-	4,760
B & Q Foundation	-	10,000	-	10,000
Harnessing the Power of Communities	-	6,165	-	6,165
Food Giver	3,690	(3,690)	-	-
Kim & Jim Gardener	10,000	(10,000)	-	-
	<b>96,791</b>	<b>11,863</b>	<b>(1,500)</b>	<b>107,154</b>
<b>TOTAL FUNDS</b>	<b>1,870,919</b>	<b>10,951</b>	<b>-</b>	<b>1,881,870</b>



# Happydays Ministries UK

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 20. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	827,946	(828,858)	(912)
<b>Restricted funds</b>			
National Lottery Community Fund	63,117	(70,946)	(7,829)
Souter Charitable Trust	3,000	(3,000)	-
McNaught Refugee Rental Income Fund	-	(199)	(199)
The Hilden Charitable Fund	-	(1,219)	(1,219)
The Clothworkers' Foundation	2,047	(2,047)	-
Arnold Clark	-	(1,107)	(1,107)
CFFC - Fuel	-	(22)	(22)
Tesco Groundworks	1,000	(1,000)	-
VCS Support Fund	10,000	(4,979)	5,021
Key Fund	-	(23,741)	(23,741)
Gareth Henderson	5,000	(5,000)	-
Calderdale Metropolitan Borough Council	63,102	(83,102)	(20,000)
CFFC - Support Worker	-	(5,098)	(5,098)
CFFC - Cost of Living Fund Dec 2022	-	(3,591)	(3,591)
CFFC Ovenden Wind Farm Fund	701	(6,201)	(5,500)
Aviva Community Fund	-	(3,485)	(3,485)
Creative Minds Uplift Fund	-	(1,954)	(1,954)
Mayors Safer Communities Fund	-	(7,190)	(7,190)
Gareth Henderson	6,193	(6,193)	-
The Hiscox Foundation	15,000	(15,000)	-
Calderdale Cost of Living Fund June 2023	10,000	(5,940)	4,060
Albert Hunt Trust	7,000	(7,000)	-
Garfield Weston Foundation	20,000	(20,000)	-
Sir George Martin Trust	4,000	-	4,000
Sackler Trust	50,000	-	50,000
Creative Minds supplement	1,500	(129)	1,371
CFFC Drop In Support Worker	5,000	-	5,000
UK Shared Prosperity Fund	60,703	(60,703)	-
UK Shared Prosperity Fund	43,131	(43,131)	-
Feeding Britain	42,500	(31,389)	11,111
CMBC Community Small Grants	2,970	(2,970)	-
Liz & Terry Bramall Foundation	5,000	-	5,000
Calderdale Cost of Living Fund Oct 2023	36,440	(31,680)	4,760
Pat & Sue Russell Fund	7,500	(7,500)	-
The Night Shelter Transformation Fund	100,000	(100,000)	-
B & Q Foundation	10,000	-	10,000
Harnessing the Power of Communities	12,500	(6,335)	6,165
Food Giver	492	(4,182)	(3,690)
Golden Acre Food	5,000	(5,000)	-
Charles & Elsie Sykes Trust	3,000	(3,000)	-
Hospital Saturday fund	2,000	(2,000)	-
Covea	1,418	(1,418)	-
Bernard Sunley Foundation	5,000	(5,000)	-
Grace Trust	1,000	(1,000)	-
Church Urban Fund	4,000	(4,000)	-

**Happydays Ministries UK**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**20. MOVEMENT IN FUNDS - continued**

Kim & Jim Gardener	-	(10,000)	(10,000)
	<u>609,314</u>	<u>(597,451)</u>	<u>11,863</u>
<b>TOTAL FUNDS</b>	<u><u>1,437,260</u></u>	<u><u>(1,426,309)</u></u>	<u><u>10,951</u></u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	171,818	60,491	(50,000)	182,309
Contingency Fund	86,050	-	-	86,050
Revaluation Fund	1,455,769	-	-	1,455,769
Sinking Fund	-	-	50,000	50,000
	<u>1,713,637</u>	<u>60,491</u>	<u>-</u>	<u>1,774,128</u>
<b>Restricted funds</b>				
National Lottery Community Fund	23,142	(15,313)	-	7,829
Souter Charitable Trust	5	(5)	10,000	10,000
McNaught Refugee Rental Income Fund	1,953	(1,754)	-	199
The Hilden Charitable Fund	4,110	(2,891)	-	1,219
Arnold Clark	1,000	107	-	1,107
CFFC - Fuel	109	(87)	-	22
Tesco Groundworks	372	(372)	-	-
Screwfix Fund	1,500	-	-	1,500
CMBC Ward Forum	390	(390)	-	-
CAFF Grant	500	(500)	-	-
STWDSHP	288	(288)	-	-
VCS Support Fund	1,370	(794)	-	576
West Yorkshire Combined Authority	4,960	(4,960)	-	-
Key Fund	-	23,741	-	23,741
Gareth Henderson	-	3,625	-	3,625
Dave Fawcett	-	65	-	65
Calderdale Metropolitan Borough Council	-	30,000	(10,000)	20,000
CFFC - Support Worker	-	5,098	-	5,098
CFFC - Cost of Living Fund Dec 2022	-	3,591	-	3,591
CFFC Ovenden Wind Farm Fund	-	5,500	-	5,500
Aviva Community Fund	-	3,485	-	3,485
Creative Minds Uplift Fund	-	1,954	-	1,954
Mayors Safer Communities Fund	-	7,280	-	7,280
Speedomick Foundation	1,130	(1,130)	-	-
	<u>40,829</u>	<u>55,962</u>	<u>-</u>	<u>96,791</u>
<b>TOTAL FUNDS</b>	<u><u>1,754,466</u></u>	<u><u>116,453</u></u>	<u><u>-</u></u>	<u><u>1,870,919</u></u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**20. MOVEMENT IN FUNDS - continued**

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	734,315	(673,824)	60,491
<b>Restricted funds</b>			
National Lottery Community Fund	63,117	(78,430)	(15,313)
Souter Charitable Trust	-	(5)	(5)
McNaught Refugee Rental Income Fund	-	(1,754)	(1,754)
The Hilden Charitable Fund	-	(2,891)	(2,891)
The Clothworkers' Foundation	2,730	(2,730)	-
Arnold Clark	1,000	(893)	107
CFFC - Fuel	-	(87)	(87)
Tesco Groundworks	-	(372)	(372)
CMBC Ward Forum	-	(390)	(390)
CAFF Grant	-	(500)	(500)
STWDSHP	-	(288)	(288)
VCS Support Fund	1,970	(2,764)	(794)
West Yorkshire Combined Authority	-	(4,960)	(4,960)
Queen's Jubilee Fund	5,895	(5,895)	-
Key Fund	40,000	(16,259)	23,741
Gareth Henderson	15,000	(11,375)	3,625
Dave Fawcett	65	-	65
Calderdale Metropolitan Borough Council	30,000	-	30,000
CFFC Never Hungry Fund	5,000	(5,000)	-
CFFC General	2,500	(2,500)	-
Groundworks - Food Fund	2,000	(2,000)	-
CFFC - Food Parcels	8,000	(8,000)	-
Tesco Groundworks	1,000	(1,000)	-
CFFC - Support Worker	14,000	(8,902)	5,098
CFFC - Cost of Living Fund Dec 2022	7,220	(3,629)	3,591
West Yorkshre Combined Authority	2,943	(2,943)	-
CFFC Ovenden Wind Farm Fund	5,500	-	5,500
Aviva Community Fund	3,485	-	3,485
Creative Minds Uplift Fund	1,954	-	1,954
Mayors Safer Communities Fund	7,280	-	7,280
CFFC grant Oct 2023	1,244	(1,244)	-
Gareth Henderson	524	(524)	-
Speedomick Foundation	181	(1,311)	(1,130)
	<hr/> 222,608	<hr/> (166,646)	<hr/> 55,962
<b>TOTAL FUNDS</b>	<hr/> <b>956,923</b>	<hr/> <b>(840,470)</b>	<hr/> <b>116,453</b>

**Restricted funds**

We would like to thank all funders who have supported us throughout this financial year:

National Lottery Community Fund  
Souter Charitable Trust

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**20. MOVEMENT IN FUNDS - continued**

Calderdale Metropolitan Borough Council  
UK Shared Prosperity Fund  
Hiscox Foundation  
Creative Minds supplement  
Community Foundation for Calderdale (CFFC) and its generous donors  
Sackler Trust  
B&Q Foundation  
Albert Hunt Trust  
Garfield Weston Foundation  
Sir George Martin Trust  
Feeding Britain  
Liz & Terry Bramall Foundation  
Pat & Sue Russell Fund  
The Night Shelter Transformation Fund  
Calderdale Cost of Living Fund June 2023  
Calderdale Cost of Living Fund October 2023  
CMBC Community Small Grants  
Covea  
Harnessing the Power of Community (via CFFC)  
Lidl Bear Toy Bank  
Tesco  
Archer Trust  
Bernard Sunley Foundation  
Charles & Elsie Sykes Trust  
Church Urban Fund  
Grace Trust  
Holbeck Charity  
Hospital Saturday Fund  
Household Support Fund  
Kenneth Hargreaves Charitable Trust  
Rank Foundation Pebbles Trust  
VCS Support Fund (via CFFC)

**21. EMPLOYEE BENEFIT OBLIGATIONS**

The amount recognised in income or expenditure as an expense in relation to defined contribution plan was £14,602 (2023: £9,734).

**22. CONTINGENT LIABILITIES**

At the year end the charity had 8 ongoing housing disrepair claims from tenants. These claims have been settled during 2024 and the properties have been repaired to an acceptable standard. The charity will have to pay approximately £20000 in compensation to the tenants and will also have their legal fees and third party solicitors fees to pay.

**Happydays Ministries UK**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**23. RELATED PARTY DISCLOSURES**

During the year donations of £3500 were made to the charity by the trustees/CEO.

During the year payments of £19,266 were made to Core Facility Services Ltd covering various services including IT and trade waste. At the year end an invoice for £748 was outstanding. The company also made a donation of £3000 to the charity.

Gareth Henderson is a trustee of Happydays Ministries UK and a director of Core Facility Services Ltd.

During the year payments of £980 were made for consultancy to Andrea Henderson who is the sister in law of Gareth Henderson. At the year end an invoice for £559 was outstanding.

These transactions were undertaken on normal commercial terms.

Donations of £2000 were made to the charity in year to 31 March 2024 by Happydays Cycles & Community Hub CIC. The directors of the CIC are also trustees of the charity.

Donations of £133,433 were made to the charity in year to 31 March 2024 by Calderdale Smartmove Ltd. The directors of this charity are also trustees of Happydays Ministries UK.

In March 2023 David Fawcett resigned as CEO of the charity. Three of the rental properties used by the charity to support vulnerable individuals were jointly owned by the former CEO David Fawcett, Katie Fawcett and a third unconnected individual. The charity has ceased to use one of these properties during the year and the other properties were sold to an unconnected entity in 2022..

Rents receivable from Calderdale MBC and paid to the landlord are on normal commercial terms.

# **Happydays Ministries UK**

## **Detailed Statement of Financial Activities for the Year Ended 31 March 2024**

	<b>31.3.24</b>	<b>31.3.23</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	216,760	66,893
Gift aid	11,541	16,931
Local giving	20,082	35,517
Grants	609,674	207,846
	<b>858,057</b>	<b>327,187</b>
<b>Other trading activities</b>		
HUB	-	262
<b>Investment income</b>		
Deposit account interest	1,519	179
<b>Charitable activities</b>		
Housing rents	407,533	471,881
<b>Other income</b>		
Profit share Happydays Cycles CIC	-	550
Fundraising income	148,459	96,973
Other income	21,692	59,891
	<b>170,151</b>	<b>157,414</b>
<b>Total incoming resources</b>	<b>1,437,260</b>	<b>956,923</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising	30,151	14,231
<b>Charitable activities</b>		
Wages	700,138	385,219
Social security	53,417	32,454
Pensions	14,602	9,734
Other operating leases	104,428	137,450
Rates and water	14,649	4,520
Insurance	16,807	7,818
Light and heat	71,410	8,794
Telephone	15,308	13,128
Advertising	15,761	6,397
Sundries	1,649	4,802
Repairs and maintenance	91,150	82,279
Other establishment costs	17,242	11,501
Carried forward	1,116,561	704,096

This page does not form part of the statutory financial statements

**Happydays Ministries UK**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	<b>31.3.24</b>	<b>31.3.23</b>
	<b>£</b>	<b>£</b>
<b>Charitable activities</b>		
Brought forward	1,116,561	704,096
Motor vehicles expenses	12,374	9,556
Other motor/travel costs	7,805	6,811
Legal and professional fees	43,352	16,398
Other office costs	3,929	2,530
Bad debts	10,849	9,568
Subscriptions	4,072	1,989
Training	3,434	1,975
Computer expenses	43,196	8,299
HUB	1,850	2,708
Food	69,619	17,974
Materials and equipment	38,193	29,210
Accountancy fees	2,082	2,550
Grant repaid	12,955	-
Independent examination fee	-	1,572
Fixtures and fittings	7,290	-
Motor vehicles	9,174	3,786
Computer equipment	3,167	3,387
Interest on bank loans and overdrafts	1,979	2,833
Other interest payable and similar charges	1,277	997
	<b>1,393,158</b>	<b>826,239</b>
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	3,000	-
Total resources expended	<b>1,426,309</b>	<b>840,470</b>
<b>Net income</b>	<b>10,951</b>	<b>116,453</b>

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