

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2025
for
Happydays Ministries UK

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

Happydays Ministries UK

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for the Year Ended 31 March 2025

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Happydays Ministries UK

Report of the Trustees **for the Year Ended 31 March 2025**

The trustees 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

Purpose, Vision and Strategic Goals

This year was the second 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.

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, helping those who have been street homeless, are recovering from addiction, 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 of support. 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 2025

ACHIEVEMENTS AND PERFORMANCE

In 2024-2025 significant progress has been made against the Happy Days Strategy and Business Plans. Notably, a large scale programme of improvements to 56 of our independent accommodation units, the refurbishment of Jubilee House introducing a brand new harm reduction housing model for 7 people living with multi disadvantages in Calderdale. All of this has been achieved in a challenging financial environment.

We have raised £1.9m in income in 2024/2025 which represents an increase of over 30% from the previous year.

We have partnered with more agencies to hold clinics at the drop-in Crisis Support Service, including Calderdale Recovery Steps Nurse Prescriber Clinic, dentistry with Whitehill Dental Practice, Healthy Minds, P3 Housing Sustainment, CMBC Homelessness Outreach. We continue to have an NHS wound clinic and have developed a wrap around support package for each person attending to enhance health and wellbeing.

We have refurbished Jubilee House into 7 flats, offering 24/7 housing, care and support for people who have previously been homeless and need intense support to sustain a tenancy. We have worked alongside CMBC to enable YES Energy to deliver a programme of works to transform energy solutions in 56 flats, this huge program of works will deliver cheaper and environmentally friendly energy to these flats. We have building issues in some of our houses and have regular monitoring of all houses in place. We have developed new software to meet our needs in each area of the charity. This software has enabled us to provide better reporting to the Trustee Board.

We have filled all key management roles set out in our organisational model. The full set of Policies that underpin our services have now been enhanced with a suite of Standard Operating Procedures, we will continue to add to and develop this into next year. We have worked with a consultant to develop a robust Risk Register and this has been adopted by the Board of Trustees.

We have continued to live by our values and behaviours. We have further strengthened our relationships with stakeholders and key partners, in particular health 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 Happy Days and its partners provide wrap around support to address health and wellbeing needs, substance use harm reduction, offending behaviour and prepare residents for a successful move on to longer term accommodation.

Through collaboration with Public Health and a local charity, Calderdale Recovery Steps, who help individuals, and their friends and families, we introduced a Trauma Informed, Safe High Tolerance Drug and Alcohol Policy for the Winter Shelter in winter 2022. This continues to be successful in reducing harm and provides a pathway to recovery.

We support residents with a wide range of issues including drug and alcohol use, mental health conditions, modern slavery, domestic violence, sexual and financial 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 6000 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

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. The Community Supermarket has developed a weekly recipe card to inspire shoppers to purchase and cook with the fresh produce in the shop that week.

The Community Cafe provides a 2 course hot meal 3 times a week and a breakfast service 5 times a week. The Cafe served over 14800 meals in 2024-2025 and over 7000 breakfasts.

Happydays Ministries UK

Report of the Trustees **for the Year Ended 31 March 2025**

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 6000 support interventions in 2024-2025. There were almost 400 attendances at the on-site wound clinic, 94 dental appointments and 175 drug and alcohol interventions to reduce harm.

Health Clinics

The Gathering Place has on-site wound clinic, a weekly drop-in mental health support service, twice a week Calderdale Recovery Steps recovery navigator and harm reduction clinic and a Nurse Prescribing Clinic. We provide access to 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 Health Clinics. These plans have received approval from Calderdale Council. We submitted a detailed plan for Community Asset Transfer of TGP and this has been approved by Cabinet and CMBC and is currently with the legal team to draw up a lease agreement.

We have continued to lease the former Salvation Army building from the collaboration with Green Pastures who bought the building. The Community Supermarket operates out of this building and the car park rents out spaces to provide further income for the charity. This building will help to expand our services and will in time provide a new head office for our growing team.

FINANCIAL REVIEW

Financial position

During the year income has exceeded expenditure by £294,861 (2024: £10,951). The total funds of the charity have increased from £1,881,870 to £2,176,731

Reserves policy

The Trustees have established a level of reserves that the charity should have to operate and meet the charity's objectives. There are free reserves of £15,324 as at 31 March 2025 (2024: £34,624) after accounting for restricted funds and fixed assets.

We now have an ongoing reserves policy in place with an amount of £101,000 set aside and we are maintaining this as a separate fund.

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 the charity to be a going concern.

Happydays Ministries UK

Report of the Trustees **for the Year Ended 31 March 2025**

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 2024 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 2025

Trustees

G P Henderson
P Cawdron
S J Wilson (resigned 23.9.2024)
N J Chance-Thompson (resigned 20.1.2025)
K Teague
M S Rose (resigned 8.5.2025)
N R Gemmell (resigned 25.5.2025)
Ms H J Walker-Lynch (appointed 11.6.2025)
Ms C Daniel (appointed 8.5.2025)
Ms L Franks (appointed 17.10.2024) (resigned 1.12.2025)

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

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

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".

**Report of the Trustees
for the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued


Charity 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 charity 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these 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;
- 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 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on29/1/26..... 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 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), 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 2025 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:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), 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 trustees' 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 charitable company'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. This description forms part of our Report of the Independent Auditors.

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

Date:

Happydays Ministries UK

Statement of Financial Activities for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	642,365	572,957	1,215,322	858,057
Charitable activities	4				
General		466,291	-	466,291	407,533
Investment income	3	1,121	-	1,121	1,519
Other income		223,324	-	223,324	170,151
Total		1,333,101	572,957	1,906,058	1,437,260
EXPENDITURE ON					
Raising funds	5	37,736	-	37,736	30,151
Charitable activities	6				
General		1,187,264	368,108	1,555,372	1,396,158
Other		5,578	12,511	18,089	-
Total		1,230,578	380,619	1,611,197	1,426,309
NET INCOME		102,523	192,338	294,861	10,951
Transfers between funds	18	150,000	(150,000)	-	-
Net movement in funds		252,523	42,338	294,861	10,951
RECONCILIATION OF FUNDS					
Total funds brought forward		1,774,716	107,154	1,881,870	1,870,919
TOTAL FUNDS CARRIED FORWARD		2,027,239	149,492	2,176,731	1,881,870

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

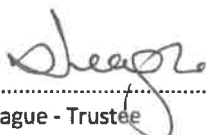
The notes form part of these financial statements

Happydays Ministries UK

Balance Sheet 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	12	34,504	-	34,504	75,248
Investment property	13	1,977,411	-	1,977,411	1,664,844
		<u>2,011,915</u>	<u>-</u>	<u>2,011,915</u>	<u>1,740,092</u>
CURRENT ASSETS					
Debtors	14	70,736	-	70,736	87,342
Cash at bank and in hand		162,161	149,492	311,653	211,321
		<u>232,897</u>	<u>149,492</u>	<u>382,389</u>	<u>298,663</u>
CREDITORS					
Amounts falling due within one year	15	(217,573)	-	(217,573)	(156,885)
		<u>15,324</u>	<u>149,492</u>	<u>164,816</u>	<u>141,778</u>
NET CURRENT ASSETS					
		<u>2,027,239</u>	<u>149,492</u>	<u>2,176,731</u>	<u>1,881,870</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>2,027,239</u>	<u>149,492</u>	<u>2,176,731</u>	<u>1,881,870</u>
NET ASSETS					
		<u>2,027,239</u>	<u>149,492</u>	<u>2,176,731</u>	<u>1,881,870</u>
FUNDS					
Unrestricted funds	13			2,027,239	1,774,716
Restricted funds				149,492	107,154
TOTAL FUNDS					
				<u>2,176,731</u>	<u>1,881,870</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29/1/26 and were signed on its behalf by:


K Teague - Trustee

Happydays Ministries UK

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	413,990	46,726
Interest paid		(1,037)	(1,979)
Finance costs paid		(838)	(1,277)
Net cash provided by operating activities		<u>412,115</u>	<u>43,470</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,545)	(51,726)
Purchase of investment property		(312,567)	(159,844)
Sale of tangible fixed assets		14,399	-
Interest received		1,121	1,519
Net cash used in investing activities		<u>(301,592)</u>	<u>(210,051)</u>
Cash flows from financing activities			
Loan repayments in year		(10,191)	(9,249)
Net cash used in financing activities		<u>(10,191)</u>	<u>(9,249)</u>
Change in cash and cash equivalents in the reporting period		<u>100,332</u>	<u>(175,830)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>211,321</u>	<u>387,151</u>
Cash and cash equivalents at the end of the reporting period		<u><u>311,653</u></u>	<u><u>211,321</u></u>

The notes form part of these financial statements

Happydays Ministries UK

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

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

	31.3.25	31.3.24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	294,861	10,951
Adjustments for:		
Depreciation charges	12,802	19,631
Loss on disposal of fixed assets	18,089	-
Interest received	(1,121)	(1,519)
Interest paid	1,037	1,979
Finance costs	838	1,277
Decrease/(increase) in debtors	16,606	(13,810)
Increase in creditors	70,878	28,217
	<hr/>	<hr/>
Net cash provided by operations	413,990	46,726
	<hr/>	<hr/>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	211,321	100,332	311,653
	<hr/>	<hr/>	<hr/>
	211,321	100,332	311,653
	<hr/>	<hr/>	<hr/>
Debt			
Debts falling due within 1 year	(10,191)	10,191	-
	<hr/>	<hr/>	<hr/>
	(10,191)	10,191	-
	<hr/>	<hr/>	<hr/>
Total	201,130	110,523	311,653
	<hr/>	<hr/>	<hr/>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2025

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 2025**

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.

Happydays Ministries UK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	585,475	216,760
Gift aid	24,838	11,541
Local giving	7,709	20,082
Grants	597,300	609,674
	<u>1,215,322</u>	<u>858,057</u>

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

	31.3.25	31.3.24
	£	£
Other grants	<u>597,300</u>	<u>609,674</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>1,121</u>	<u>1,519</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Housing rents	<u>466,291</u>	<u>407,533</u>

Activity
General

5. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Fundraising	<u>37,736</u>	<u>30,151</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
General	<u>1,552,372</u>	<u>3,000</u>	<u>1,555,372</u>

Happydays Ministries UK

Notes to the Financial Statements - continued **for the Year Ended 31 March 2025**

7. SUPPORT COSTS

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

8. AUDITORS' REMUNERATION

	31.3.25	31.3.24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>3,000</u>	<u>3,000</u>

9. 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

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	752,186	700,138
Social security costs	59,206	53,417
Other pension costs	15,875	14,602
	<u>827,267</u>	<u>768,157</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 £71,056 (2024 £62,555).

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

	31.3.25	31.3.24
	33	32
Employees	<u>33</u>	<u>32</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
	1	-
£60,001 - £70,000	<u>1</u>	<u>-</u>

Happydays Ministries UK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	248,743	609,314	858,057
Charitable activities			
General	407,533	-	407,533
Investment income	1,519	-	1,519
Other income	170,151	-	170,151
Total	<u>827,946</u>	<u>609,314</u>	<u>1,437,260</u>
EXPENDITURE ON			
Raising funds	30,151	-	30,151
Charitable activities			
General	798,704	597,454	1,396,158
Total	<u>828,855</u>	<u>597,454</u>	<u>1,426,309</u>
NET INCOME/(EXPENDITURE)	(909)	11,860	10,951
Transfers between funds	1,500	(1,500)	-
Net movement in funds	591	10,360	10,951
RECONCILIATION OF FUNDS			
Total funds brought forward	1,774,128	96,791	1,870,919
TOTAL FUNDS CARRIED FORWARD	<u><u>1,774,719</u></u>	<u><u>107,151</u></u>	<u><u>1,881,870</u></u>

Happydays Ministries UK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	50,384	57,969	15,987	124,340
Additions	4,545	-	-	4,545
Disposals	(7,173)	(42,159)	-	(49,332)
At 31 March 2025	47,756	15,810	15,987	79,553
DEPRECIATION				
At 1 April 2024	10,280	25,487	13,325	49,092
Charge for year	9,387	1,518	1,896	12,801
Eliminated on disposal	(1,095)	(15,749)	-	(16,844)
At 31 March 2025	18,572	11,256	15,221	45,049
NET BOOK VALUE				
At 31 March 2025	29,184	4,554	766	34,504
At 31 March 2024	40,104	32,482	2,662	75,248

13. INVESTMENT PROPERTY

	£
FAIR VALUE	
At 1 April 2024	1,664,844
Additions	312,567
At 31 March 2025	1,977,411
NET BOOK VALUE	
At 31 March 2025	1,977,411
At 31 March 2024	1,664,844
Fair value at 31 March 2025 is represented by:	
	£
Valuation in 2022	1,455,769
Cost	521,642
	1,977,411

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

	31.3.25	31.3.24
	£	£
Cost	521,642	209,075

Investment property was valued on an open market basis on 31 March 2025 by the trustees.

Happydays Ministries UK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	35,268	48,710
Other debtors	7,620	8,986
Prepayments and accrued income	27,848	29,646
	<hr/> 70,736 <hr/>	<hr/> 87,342 <hr/>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 16)	-	10,191
Trade creditors	118,725	28,151
Taxation and social security	21,606	21,381
Other creditors	77,242	97,162
	<hr/> 217,573 <hr/>	<hr/> 156,885 <hr/>

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank loans	-	10,191
	<hr/> - <hr/>	<hr/> 10,191 <hr/>

17. LEASING AGREEMENTS

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

	31.3.25	31.3.24
	£	£
Within one year	65,897	46,220
Between one and five years	178,000	1,320
In more than five years	37,083	-
	<hr/> 280,980 <hr/>	<hr/> 47,540 <hr/>

In February 2025 the charity signed a 6 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 2025**

18. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	250,261	102,523	150,000	502,784
Revaluation Fund	1,455,769	-	-	1,455,769
Sinking Fund	68,686	-	-	68,686
	<u>1,774,716</u>	<u>102,523</u>	<u>150,000</u>	<u>2,027,239</u>
Restricted funds				
National Lottery Community Fund	-	18,025	-	18,025
Mayors Safer Communities Fund	90	(90)	-	-
CFFC grant Oct 2023	4,760	(4,760)	-	-
The Hiscox Foundation	-	3,501	-	3,501
Sir George Martin Trust	4,000	(4,000)	-	-
Creative Minds supplement	1,371	-	-	1,371
CFFC Drop In Support Worker	10,597	55,175	-	65,772
Feeding Britain	11,111	(11,111)	-	-
Liz & Terry Bramall Foundation	5,000	-	-	5,000
Harnessing the Power of Communities	6,165	(6,165)	-	-
Bernard Sunley Foundation	4,060	(3,237)	-	823
Jubilee House	60,000	140,000	(150,000)	50,000
Food support hours	-	5,000	-	5,000
	<u>107,154</u>	<u>192,338</u>	<u>(150,000)</u>	<u>149,492</u>
TOTAL FUNDS	<u><u>1,881,870</u></u>	<u><u>294,861</u></u>	<u><u>-</u></u>	<u><u>2,176,731</u></u>

Happydays Ministries UK

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,333,101	(1,230,578)	102,523
Restricted funds			
National Lottery Community Fund	48,045	(30,020)	18,025
The Clothworkers' Foundation	2,242	(2,242)	-
Gareth Henderson	638	(638)	-
Calderdale Metropolitan Borough Council	80,631	(80,631)	-
CFFC Ovenden Wind Farm Fund	740	(740)	-
Mayors Safer Communities Fund	-	(90)	(90)
CFFC grant Oct 2023	-	(4,760)	(4,760)
Gareth Henderson	10,269	(10,269)	-
The Hiscox Foundation	15,000	(11,499)	3,501
Albert Hunt Trust	10,000	(10,000)	-
Garfield Weston Foundation	20,000	(20,000)	-
Sir George Martin Trust	-	(4,000)	(4,000)
CFFC Drop In Support Worker	66,479	(11,304)	55,175
UK Shared Prosperity Fund	1,920	(1,920)	-
UK Shared Prosperity Fund	2,040	(2,040)	-
Feeding Britain	42,500	(53,611)	(11,111)
The Night Shelter Transformation Fund	100,000	(100,000)	-
Harnessing the Power of Communities	-	(6,165)	(6,165)
Bernard Sunley Foundation	(1)	(3,236)	(3,237)
Jubilee House	144,454	(4,454)	140,000
Food support hours	11,000	(6,000)	5,000
Food Supplies	7,000	(7,000)	-
Household Support Fund	10,000	(10,000)	-
	572,957	(380,619)	192,338
TOTAL FUNDS	1,906,058	(1,611,197)	294,861

Happydays Ministries UK

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
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
	<u>1,774,128</u>	<u>(912)</u>	<u>1,500</u>	<u>1,774,716</u>
Restricted funds				
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)	-	-
	<u>96,791</u>	<u>11,863</u>	<u>(1,500)</u>	<u>107,154</u>
TOTAL FUNDS	<u>1,870,919</u>	<u>10,951</u>	<u>-</u>	<u>1,881,870</u>

Happydays Ministries UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	827,946	(828,858)	(912)
Restricted funds			
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 2025

18. MOVEMENT IN FUNDS - continued

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

Restricted funds

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

Albert Hunt Trust
Asda Foodbank Fundamentals
Beatrice Laing Trust
Calderdale Core 20
Calderdale Metropolitan Borough Council
Calypso Browning Trust
CFFC Donors Winter Shelter Contribution
Charles & Elsie Sykes Trust
Community Foundation for Calderdale (CFFC)
Evan Cornish Foundation
Feeding Britain
Garfield Weston Foundation
Hedley Foundation
Hiscox Foundation
Household Support Fund
Leeds Building Society Foundation
Lidl Community Grant
National Lottery Community Fund
Night Shelter Transformation Fund
Sackler Trust
Screwfix Foundation
Skipton Building Society Charitable Foundation
Tesco Stronger Starts
Welland Trust
WO Street Charitable Foundation
Wolfson Foundation

19. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plan was £15,937 (2024: £14,602).

Happydays Ministries UK

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

20. RELATED PARTY DISCLOSURES

During the year donations of £3360 were made to the charity by the trustees/CEO.

During the year payments of £39811 were made to Core Facility Services Limited covering various services including IT and trade waste. At the year end an invoice for £2252 was outstanding. The company also made a donation of £2000 to the charity.

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

A further donation of £3000 was made to the charity during the year by Orchard First Fruits Limited; a company where Gareth Henderson is also a director.

During the year payments of £4791 were made for consultancy to Andrea Henderson who is the sister in law of Gareth Henderson. At the year end an invoice for £333 was outstanding.

These transactions were undertaken on normal commercial terms.

Donations of £610 were made to the charity in year to 31 March 2025 by Happydays Cycles & Community Hub CIC. 3 of the directors of the CIC are also trustees of the charity.

Donations of £463,724 were made to the charity in year to 31 March 2025 by Calderdale Smartmove Ltd. The directors of this charity are also trustees of Happydays Ministries UK.

The charity also received a donation of £29,523 during the year from Christians Together Calderdale. The directors of this charity are also trustees of Happydays Ministries UK.

21. POST BALANCE SHEET EVENTS

In September 2025 Happydays Cycles & Community Hub CIC became a trading subsidiary of the charity.

Happydays Ministries UK

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	585,475	216,760
Gift aid	24,838	11,541
Local giving	7,709	20,082
Grants	597,300	609,674
	<hr/> 1,215,322	<hr/> 858,057
Investment income		
Deposit account interest	1,121	1,519
Charitable activities		
Housing rents	466,291	407,533
Other income		
Fundraising income	202,128	148,459
Other income	21,196	21,692
	<hr/> 223,324	<hr/> 170,151
Total incoming resources	<hr/> 1,906,058	<hr/> 1,437,260
EXPENDITURE		
Raising donations and legacies		
Fundraising	37,736	30,151
Charitable activities		
Wages	752,186	700,138
Social security	59,206	53,417
Pensions	15,875	14,602
Other operating leases	84,080	104,428
Rates and water	18,596	14,649
Insurance	34,337	16,807
Light and heat	56,427	71,410
Telephone	19,464	15,308
Advertising	7,631	15,761
Sundries	2,037	1,649
Repairs and maintenance	233,726	91,150
Other establishment costs	29,284	17,242
Motor vehicles expenses	11,156	12,374
Other motor/travel costs	3,754	7,805
Legal and professional fees	78,768	43,352
Other office costs	3,000	3,929
Carried forward	1,409,527	1,184,021

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 2025

	31.3.25	31.3.24
	£	£
Charitable activities		
Brought forward	1,409,527	1,184,021
Bad debts	42,534	10,849
Subscriptions	3,843	4,072
Training	1,732	3,434
Computer expenses	46,609	43,196
HUB	-	1,850
Food	24,481	69,619
Residents welfare & activities	5,279	38,193
Accountancy fees	3,600	2,082
Grant repaid	90	12,955
Fixtures and fittings	9,388	7,290
Motor vehicles	1,518	9,174
Computer equipment	1,896	3,167
Interest on bank loans and overdrafts	1,037	1,979
Other interest payable and similar charges	838	1,277
	1,552,372	1,393,158
Other		
Loss on sale of tangible fixed assets	18,089	-
Support costs		
Governance costs		
Auditors' remuneration	3,000	3,000
Total resources expended	1,611,197	1,426,309
Net income	294,861	10,951

This page does not form part of the statutory financial statements