



REWRITING STORIES

Handing the pen to young people to write new beginnings.

Annual Report and Accounts
Year ended 31 December 2024

TRUSTEE'S MESSAGE:

"Too many young people begin life with doors closed, opportunities blocked, and their stories already written against them. Yet every child deserves the chance to take the pen and write their own destiny. At The Happy and Healthy Trust, we make that possible."

Over the past year, I have been deeply inspired by the courage, determination, and creativity of the young people we support. They have reclaimed control of their lives, taken bold steps forward, and begun to chart paths full of hope, confidence, and possibility. Each journey we witness reminds us why our work matters: to empower young people to rewrite their own futures, embrace their potential, and see that their circumstances do not define them.

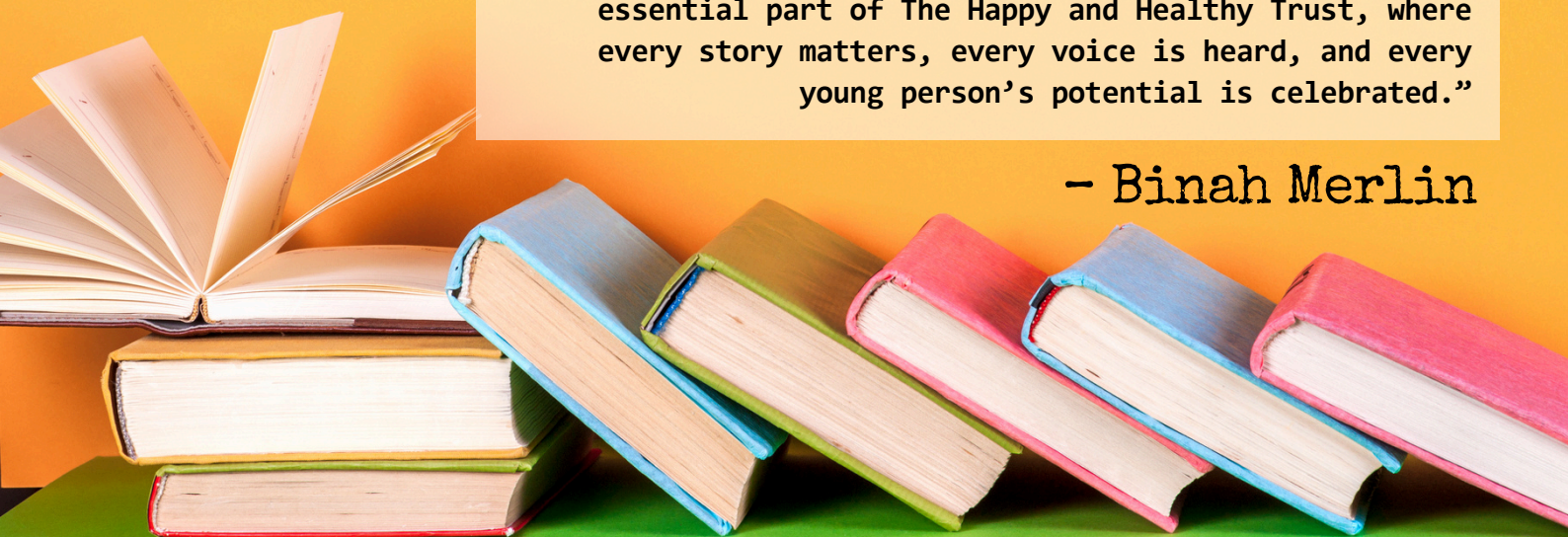
This year, we have been privileged to reach and support 614 young people through our programs.


Whether through physical activity, creative projects, soft skills, digital skills, employment support, or meal and holiday provision, every experience nurtures resilience, unlocks hidden potential, and opens doors to new opportunities. Watching young people rise to challenges, celebrate achievements, and step boldly into their own power is both humbling and inspiring.

We are profoundly grateful to our donors, volunteers, staff, and community partners. Your care, dedication, and belief in our mission make it possible for young people to reclaim their lives, pursue dreams they never imagined possible, and transform their futures. Together, we are shaping a community where every young person feels valued, supported, and empowered.

We invite you to continue this journey with us: to help young people take the pen, turn the page, and write bold new chapters in their lives. Thank you for being an essential part of The Happy and Healthy Trust, where every story matters, every voice is heard, and every young person's potential is celebrated."

- Binah Merlin



A hand holding a yellow pencil is positioned over a stack of colorful papers. The papers are in various colors including orange, yellow, green, blue, and pink. The hand is holding the pencil in a tripod grip, and the pencil is pointing towards the bottom left. The background is a soft-focus view of the colorful papers.

Our Mission

The Happy and Healthy Trust exists to empower young people to take the pen and rewrite their own stories. By promoting wellbeing, providing essential resources, and building supportive networks, we ensure every young person has the tools, confidence, and opportunity to thrive.

Our Vision

We envision a world where every young person can author their own future, pursue their dreams, and live with resilience, independence, and hope. We create communities that celebrate each young person's right to health, happiness, and success.

OUR GOALS



01

Enhancing Physical Health

Encouraging active lifestyles to build resilience, confidence, and wellbeing.

02

Ensuring Equal Access

Providing the resources, support, and opportunities every young person needs to flourish.

03

Fostering Community

Creating inclusive, empowering spaces where young people are supported to take charge of their journey.

04

Empowering Life Skills

Equipping youth with the skills, confidence, and mindset to thrive on their own terms, personally, academically, and professionally.

At The Happy and Healthy Trust, every program is a chance for a young person to take the pen and rewrite their story. Over the past year, we have seen young people confront challenges, embrace opportunities, and transform uncertainty into confidence, hope, and purpose. Through Physical Activity, Life Skills & Employability, and Health & Wellbeing programs, participants develop resilience, self-belief, and the tools to shape their own journey.

STORIES IN ACTION

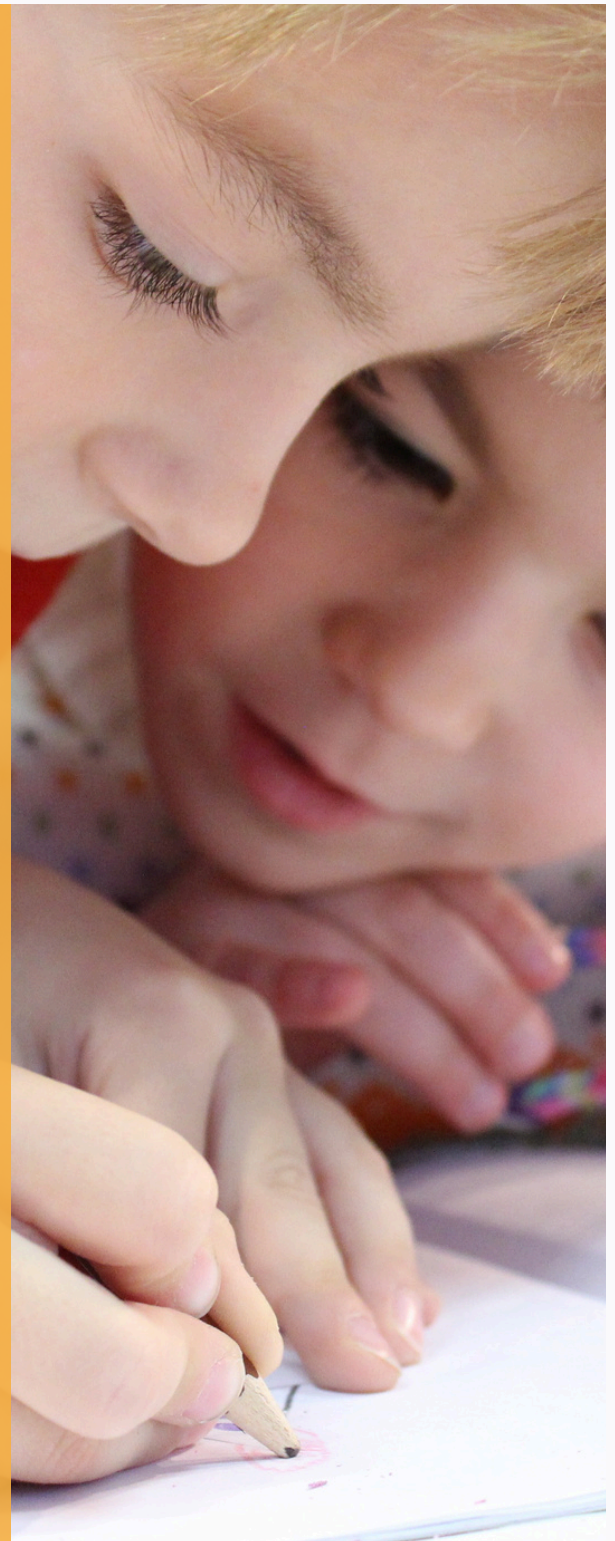
Health & Wellbeing

HUNGER NO LONGER

For many children and young people, starting the day hungry is an all-too-familiar reality. Hunger No Longer changes that. Each morning, participants receive a nourishing breakfast in a warm, supportive environment, surrounded by mentors and peers who offer guidance, encouragement, and friendship. Beyond filling stomachs, the program gives young people the energy, focus, and emotional support to face each day with hope and confidence, ensuring that no child begins life at a disadvantage.

DINNER DREAMS

During school holidays, many families face uncertainty about their next meal. Dinner Dreams provides home-cooked meals and meal packages, ensuring that no child goes to bed hungry. The program gives families not only nourishment but stability, reassurance, and a tangible sense that they are cared for. Through this support, young people experience the comfort and security they need to thrive, creating space to grow, learn, and dream.



STORIES IN ACTION

Physical Activity

GEARUP!

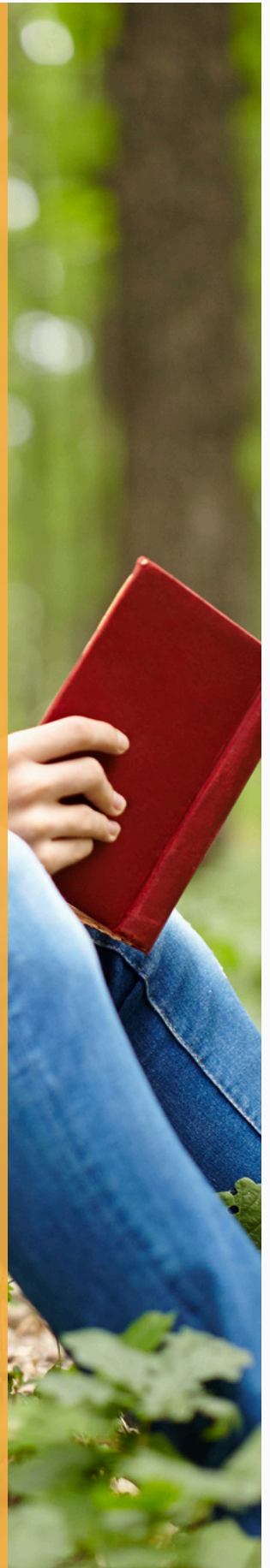
For ages 8–13, GearUp! is a weekly cycling program that promotes resilience, courage, and self-belief. As participants tackle increasingly challenging routes, they push themselves physically and mentally, learning to overcome fears, work as a team, and persevere through obstacles. Each ride teaches determination and shows young people that challenges are opportunities to grow, helping them understand they have the power to steer their own path, both on and off the bike.

LITTLE LEGENDS

Little Legends runs weekly outdoor multi-sport sessions for 60 children aged 4–6 and their families in Hackney, boosting physical literacy, confidence, teamwork, and wellbeing. The programme develops core movement skills—balance, coordination, agility, and motor control—through football, athletics, mini tennis, and obstacle courses. By combining play-based learning with confidence-building and teamwork, Little Legends fosters sustained participation and positive attitudes toward active lifestyles. Sessions actively involve parents and carers, encouraging family engagement and reinforcing healthy routines at home. The programme addresses early inequalities in access to physical development opportunities, supporting wellbeing, school readiness, and long-term active habits for underserved children in Hackney.

BUSHCRAFTING CAMP – YES I CAN!

For ages 11–15, Yes I Can! takes young people into the heart of the outdoors, where survival challenges—building shelters, making fires, foraging—become opportunities to develop resilience, teamwork, and self-reliance. The natural world becomes a classroom for confidence, courage, and creativity, leaving participants with memories, skills, and self-belief that extend far beyond the camp itself.



STORIES IN ACTION

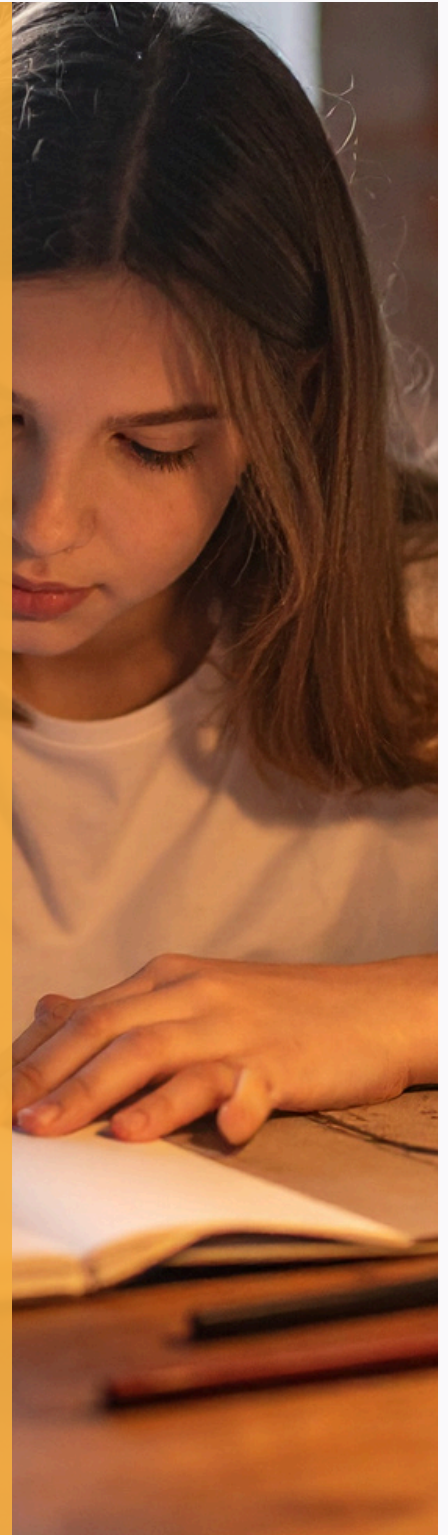
Life Skills & Employability

DIGITAL FUTURES

Digital Futures equips young people and young adults with the digital literacy, problem-solving, and work readiness skills needed to succeed in today's world. Through hands-on workshops covering coding, digital design, and real-world placements, participants develop confidence, creativity, and professional skills, empowering them to imagine and build brighter futures.

SMART CENTS

Smart Cents supports young adults aged 19-25 in Hackney to develop financial literacy, budgeting, and employability skills. Through hands-on workshops, digital skills training, and career development support, participants learn to manage income and expenses, create personal budgets, save for goals, understand credit, and use digital tools. By the end of the program, participants gain confidence, maintain budgets, improve digital competence, and enhance employability, equipping them to achieve financial independence and wellbeing.





STORIES IN NUMBERS

PHYSICAL ACTIVITY

330

Sessions
Delivered

550

Volunteer Hours
Contributed

186

Young People
Reached

92

% reported increased
confidence &
resilience

28

% of Budget
Allocated

HEALTH & WELLBEING

270

Young People &
Families Supported

13,580

meals provided

350

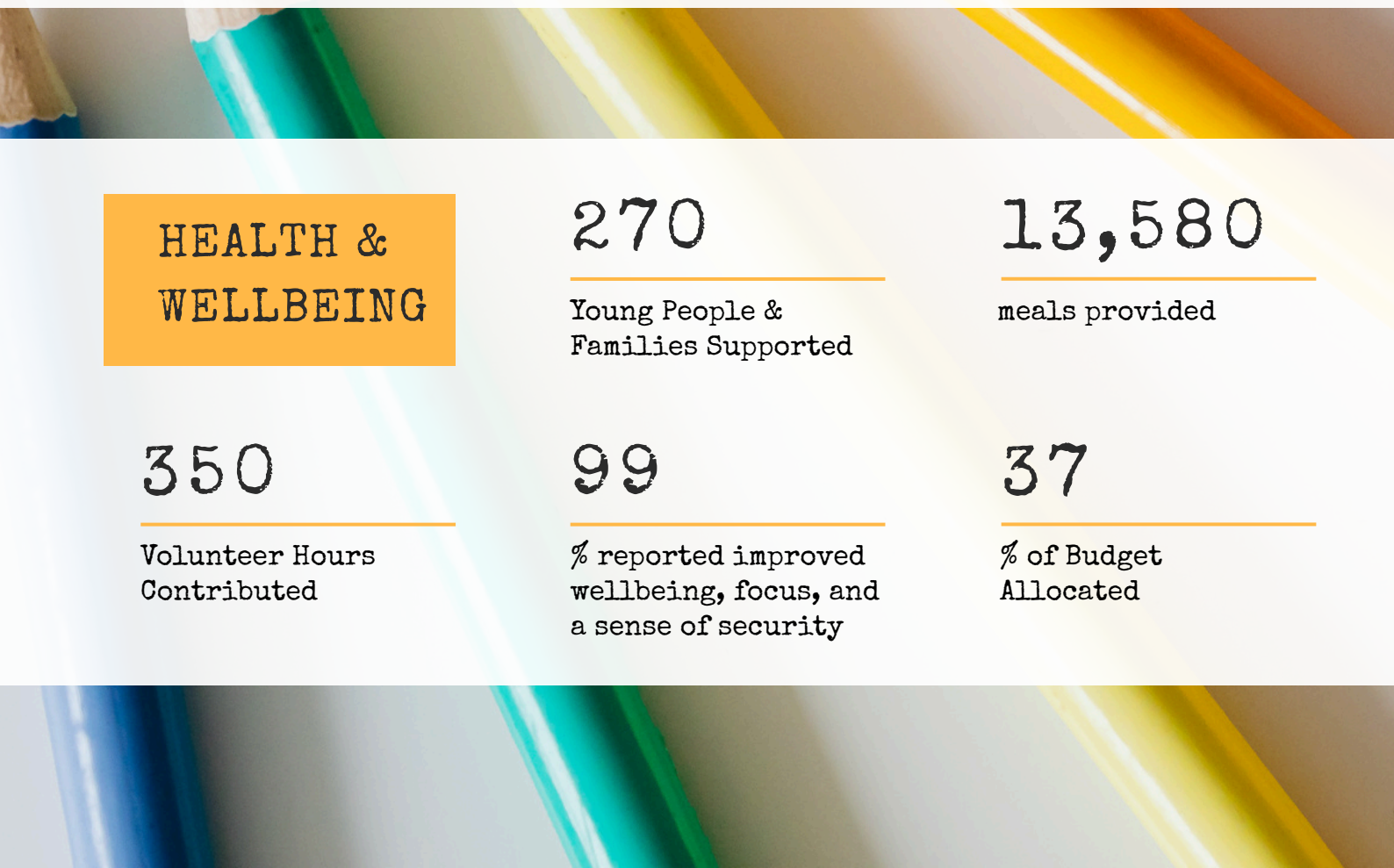
Volunteer Hours
Contributed

99

% reported improved
wellbeing, focus, and
a sense of security

37

% of Budget
Allocated





LIFE SKILLS & EMPLOYABILITY

158

Young People
Reached

202

Workshops
Delivered

36

Work Placements &
Volunteering
Opportunities Provided

440

Hours of Delivery

90

% improved digital
literacy, financial and
employability skills

35

% of Budget
Allocated



TOTAL OVERVIEW 2025

614

Total Young People &
Families Reached

1250

Total Volunteer
Hours Contributed

13,580

Total Meals Provided

972

Total Sessions &
Workshops Delivered

36

Work Placements &
Volunteering
Opportunities Provided

92

% reported improved
confidence and
wellbeing

90

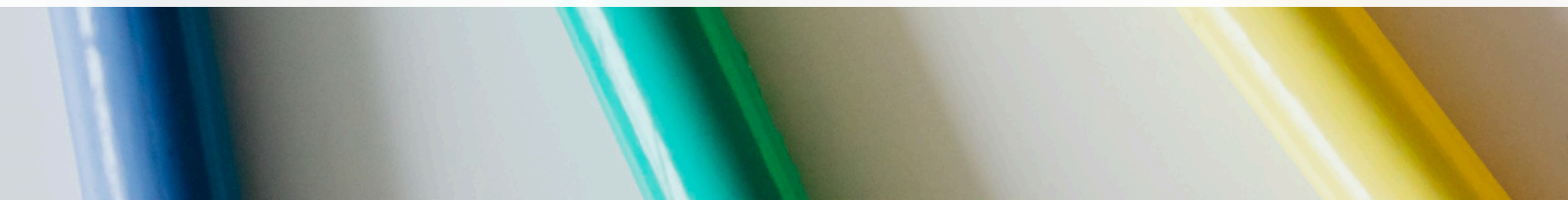
% reported increased
life skills or
employability

85

% improved digital
literacy

100

% Total Budget
Allocated



THE STORIES THEY WRITE

These case studies reveal how young people are reclaiming their lives and rewriting their futures. Through our programs, participants confront fears, discover hidden strengths, and achieve milestones that once felt out of reach. Each story is a testament to resilience, courage, and the transformative power of support, guidance, and opportunity.

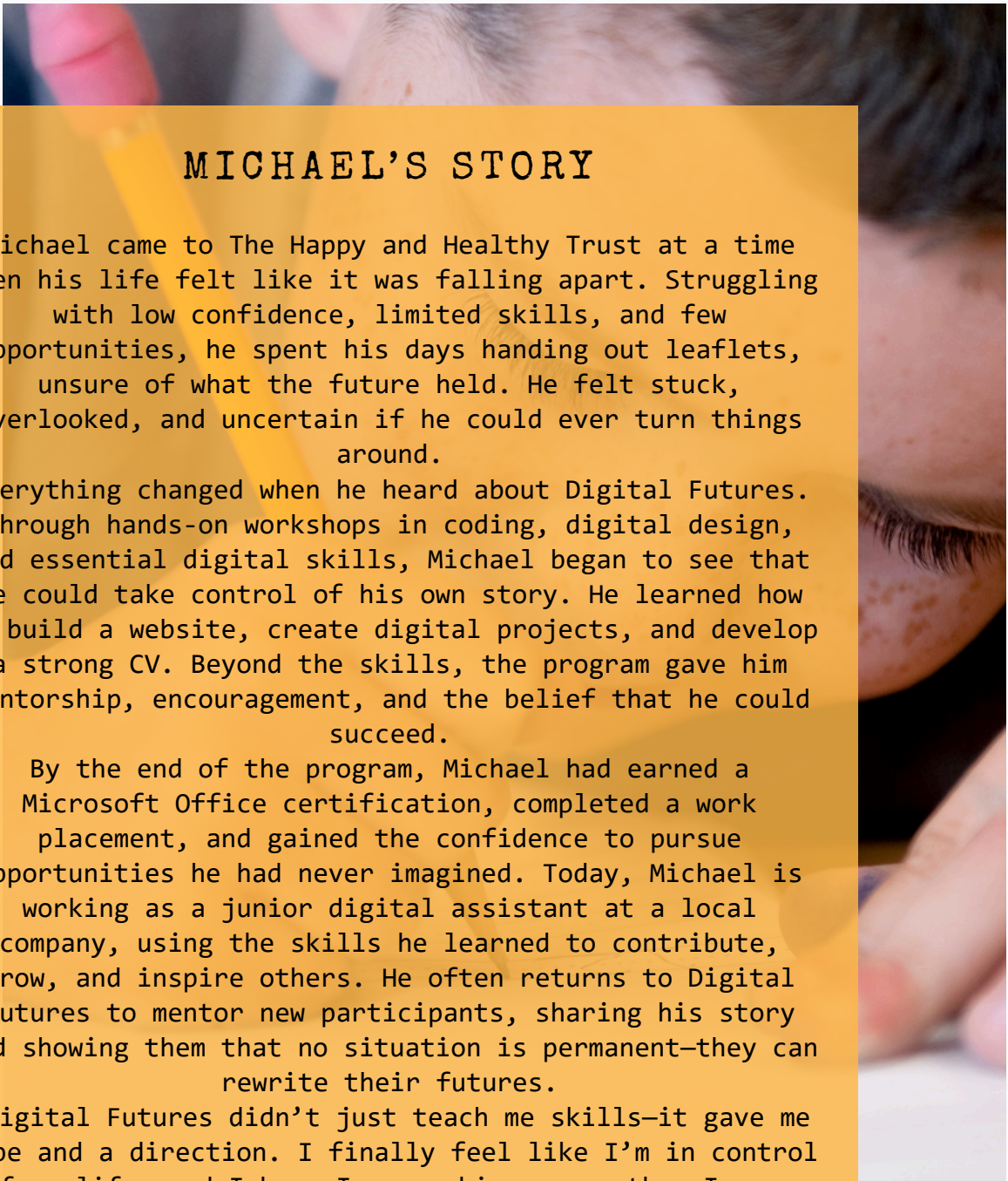
MICHAEL'S STORY

Michael came to The Happy and Healthy Trust at a time when his life felt like it was falling apart. Struggling with low confidence, limited skills, and few opportunities, he spent his days handing out leaflets, unsure of what the future held. He felt stuck, overlooked, and uncertain if he could ever turn things around.

Everything changed when he heard about Digital Futures. Through hands-on workshops in coding, digital design, and essential digital skills, Michael began to see that he could take control of his own story. He learned how to build a website, create digital projects, and develop a strong CV. Beyond the skills, the program gave him mentorship, encouragement, and the belief that he could succeed.

By the end of the program, Michael had earned a Microsoft Office certification, completed a work placement, and gained the confidence to pursue opportunities he had never imagined. Today, Michael is working as a junior digital assistant at a local company, using the skills he learned to contribute, grow, and inspire others. He often returns to Digital Futures to mentor new participants, sharing his story and showing them that no situation is permanent—they can rewrite their futures.

"Digital Futures didn't just teach me skills—it gave me hope and a direction. I finally feel like I'm in control of my life, and I know I can achieve more than I ever thought possible."





LEILA'S STORY

When Leila, 13, was first introduced to GearUp!, she wanted nothing to do with it. Quiet, withdrawn, and unsure of herself, she'd long stopped believing she could keep up with others her age. Her teachers described her as bright but hesitant – a girl who stayed on the sidelines, afraid to try for fear of failing.

It was her pastoral mentor who gently encouraged her to give the program a chance. "Just one ride," they said. Leila reluctantly agreed. On that first session, she barely spoke a word. She stayed at the back, nervous about falling, about being judged. But what she found instead was a group of young people just like her – all learning, supporting one another, and discovering that strength doesn't come from being the fastest, but from showing up.

As the weeks went on, Leila began to change. Each cycling session challenged her – physically and emotionally – but also showed her what she was capable of. Every hill climbed, every new route completed, every word of encouragement from teammates became a step toward rebuilding her confidence. She started to laugh, to lead, and to believe in herself again.

By the end of the program, Leila wasn't the quiet girl at the back anymore. She had become one of the first to arrive, helping others fix their helmets, motivating her peers to keep going. Her teachers noticed the difference too – she began participating more in class, volunteering for group activities, and showing genuine pride in her achievements. "GearUp! showed me that I can do hard things," Leila says with a smile. "I used to think I wasn't good enough, but now I know I just needed to try. Every ride made me stronger – not just my legs, but my confidence, too."

Today, Leila continues cycling with friends on weekends, and she hopes to become a youth mentor in future sessions – helping other young people find the courage to push past fear and move forward with confidence.

THE STORY IN PICTURES

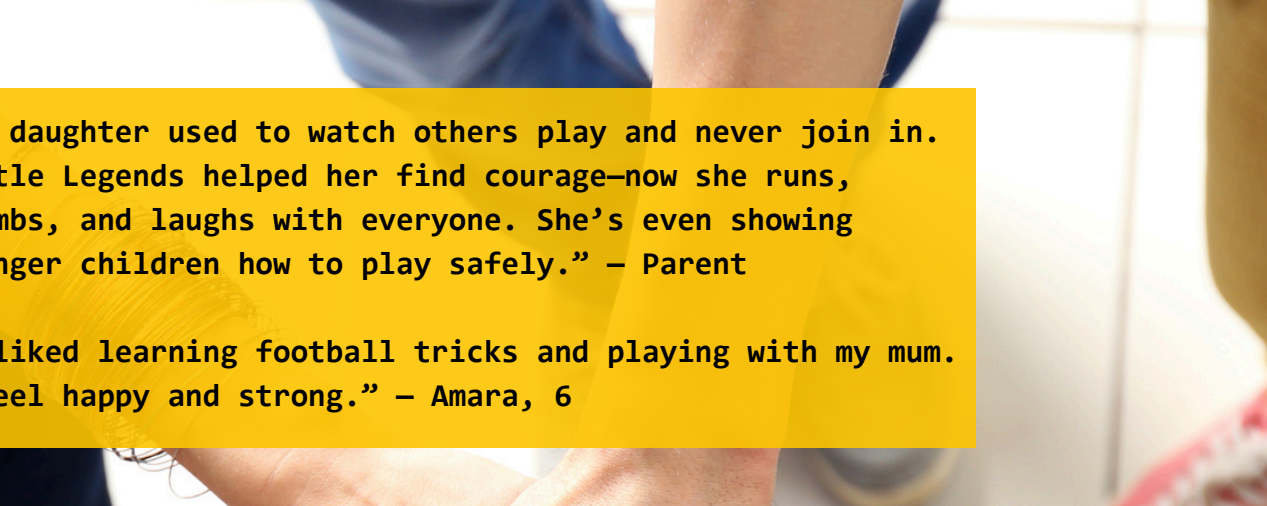




IN THE PLOTTORES

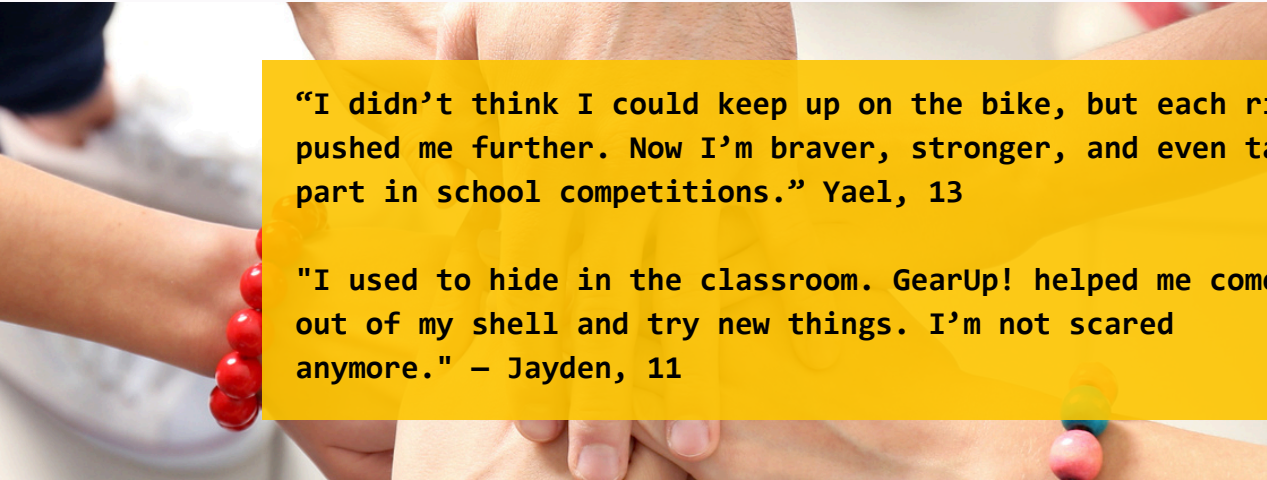
IN THEIR OWN WORDS

The voices of children, young adults, parents, and staff illuminate the real impact of our work. In their own words, they share moments of growth, triumph, and hope – small victories and bold leaps alike – showing how lives are being reshaped, confidence is being built, and futures are being rewritten.



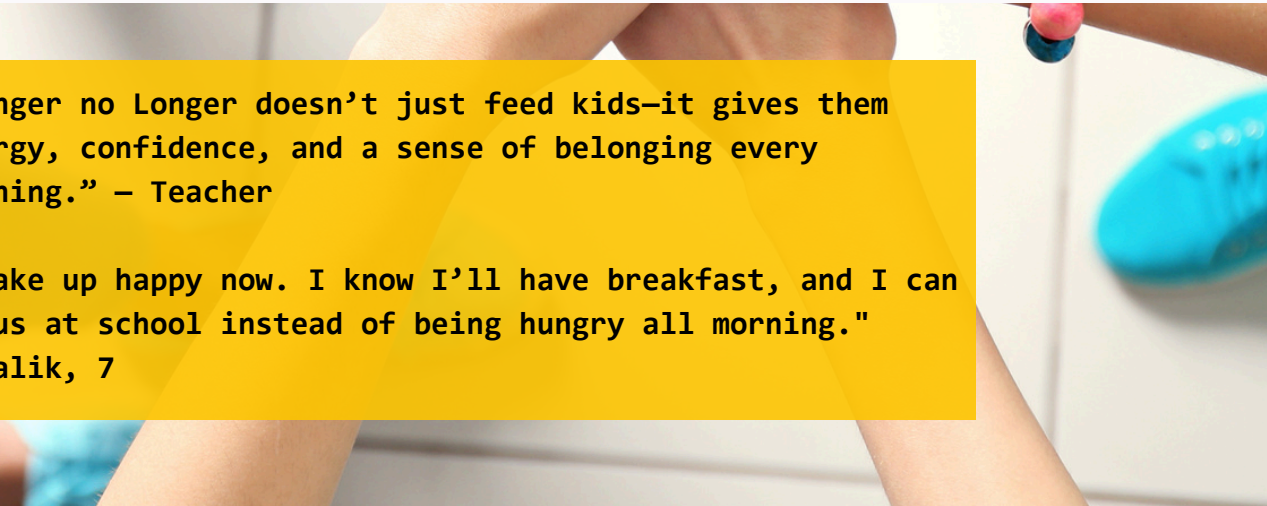
"My daughter used to watch others play and never join in. Little Legends helped her find courage—now she runs, climbs, and laughs with everyone. She's even showing younger children how to play safely." – Parent

"I liked learning football tricks and playing with my mum. I feel happy and strong." – Amara, 6



"I didn't think I could keep up on the bike, but each ride pushed me further. Now I'm braver, stronger, and even take part in school competitions." Yael, 13

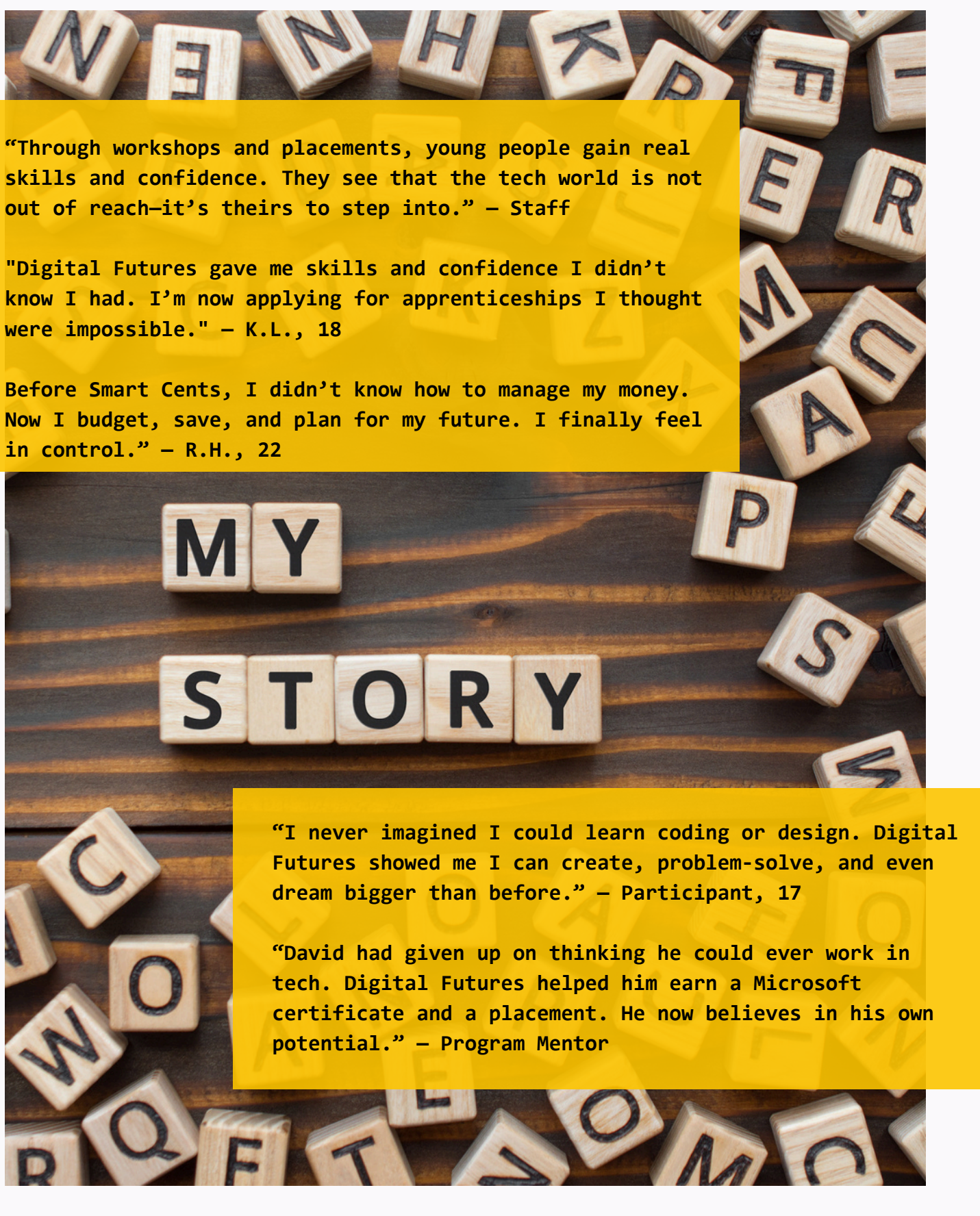
"I used to hide in the classroom. GearUp! helped me come out of my shell and try new things. I'm not scared anymore." – Jayden, 11



"Hunger no Longer doesn't just feed kids—it gives them energy, confidence, and a sense of belonging every morning." – Teacher

I wake up happy now. I know I'll have breakfast, and I can focus at school instead of being hungry all morning."
– Malik, 7

IN THEIR OWN WORDS

The background of the entire page is a photograph of numerous wooden letter blocks scattered on a dark, textured wooden surface. In the center, the words 'MY STORY' are spelled out using these blocks. The letters are in a simple, sans-serif font. The blocks are light-colored wood, and the background wood is a darker, richer brown. The lighting is soft, creating gentle shadows.

“Through workshops and placements, young people gain real skills and confidence. They see that the tech world is not out of reach—it’s theirs to step into.” – Staff

“Digital Futures gave me skills and confidence I didn’t know I had. I’m now applying for apprenticeships I thought were impossible.” – K.L., 18

Before Smart Cents, I didn’t know how to manage my money. Now I budget, save, and plan for my future. I finally feel in control.” – R.H., 22

“I never imagined I could learn coding or design. Digital Futures showed me I can create, problem-solve, and even dream bigger than before.” – Participant, 17

“David had given up on thinking he could ever work in tech. Digital Futures helped him earn a Microsoft certificate and a placement. He now believes in his own potential.” – Program Mentor

IN THE WORDS OF OUR FUNDERS...

JANA - INFRASTRUCTURE AND
DEVELOPMENT OFFICER AT
VOICE4CHANGE-ENGLAND

→ "It has been a privilege for V4CE to support the Happy and Healthy Trust (HHT) on its impactful journey. Our relationship began during the pandemic when we first provided funding, and we were delighted to work with them again when they secured a subsequent grant from us.

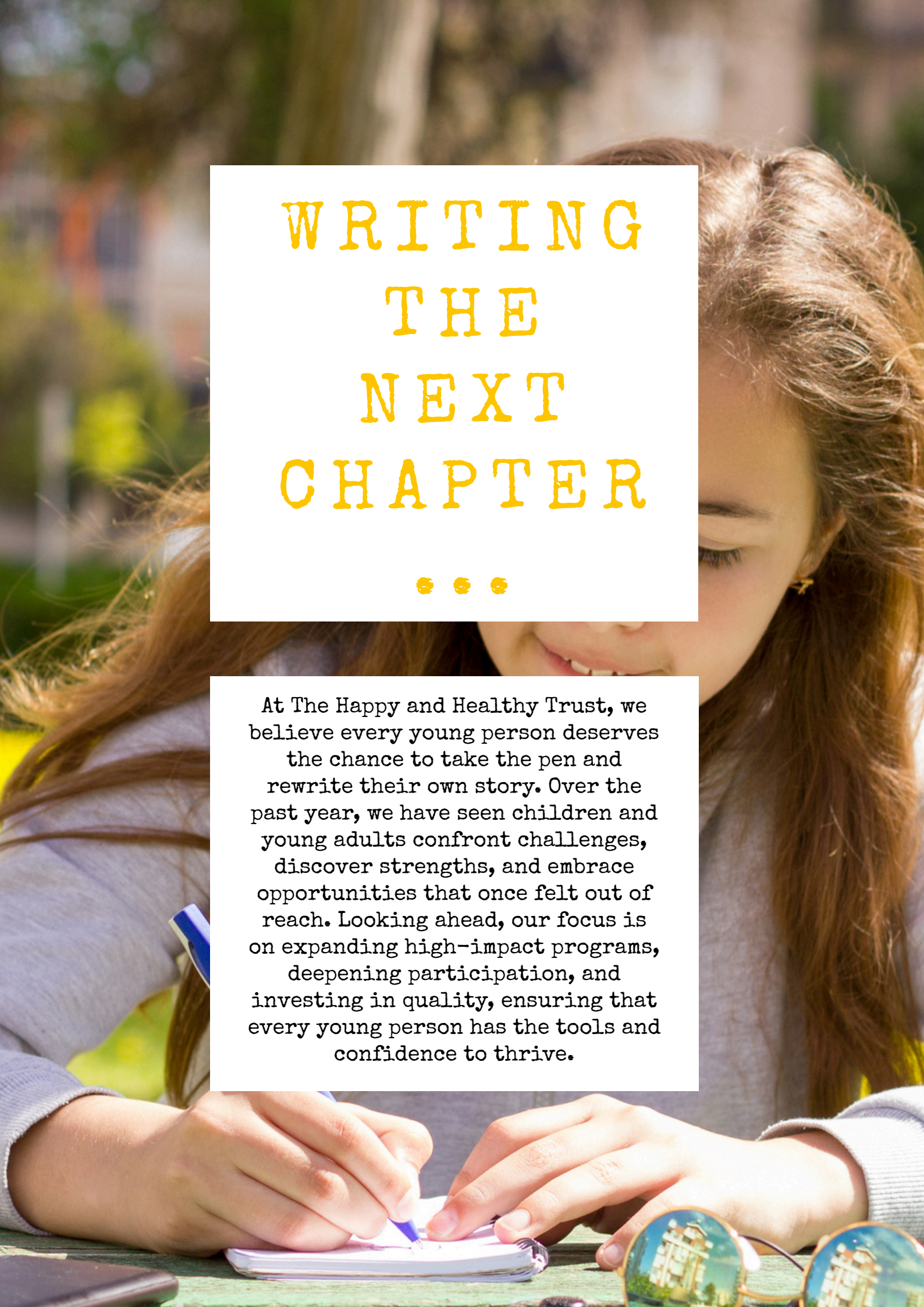
ADELE BUSSE
HEAD OF GRANTS - JEWISH
CHILD'S DAY

↓ Throughout my time as their Grants Officer, I have developed a deeply respectful and supportive relationship with the HHT team. Their dedication to their mission is truly inspiring.

"It was wonderful to see all the girls enjoying a healthy breakfast together, chatting, smiling and starting their day positively. The session was full of warmth, with activities about the importance of hydration and being kind to others. Many of the girls come from homes where breakfast isn't always possible, and it was inspiring to see the difference this club makes in giving them a nourishing and supportive start to the day."

As an infrastructure organization, V4CE values being a trusted partner for grassroots organizations. We were thrilled to learn that HHT's vital work has been recognized with significant funding from another major funder, enabling them to continue benefiting children and families in North London who need it most. The Happy and Healthy Trust is a testament to the power of community-led initiatives, and we are proud to have played a part in their story."





WRITING THE NEXT CHAPTER



At The Happy and Healthy Trust, we believe every young person deserves the chance to take the pen and rewrite their own story. Over the past year, we have seen children and young adults confront challenges, discover strengths, and embrace opportunities that once felt out of reach. Looking ahead, our focus is on expanding high-impact programs, deepening participation, and investing in quality, ensuring that every young person has the tools and confidence to thrive.

THE NEXT CHAPTER...

DIGITAL FUTURES EXPANSION

Digital Futures has become one of our most impactful programs, empowering 98 young people with essential digital, problem-solving, and employability skills. In the coming year, we plan to expand participation to 150 young people and broaden the certifications and experiences on offer. This includes:

- Advanced MOS Certifications in Excel and PowerPoint
- Coding & Digital Design Badges, accredited through recognised platforms
- Additional Employability Certificates, such as Project Management Basics and Professional Communication
- Expanded workshops and real-world work placements, connecting young people directly with local employers and projects

Digital Futures equips young people with the practical skills, confidence, and mentorship needed to navigate the job market successfully. Participants leave the program ready to take control of their professional journey and continue to rewrite their stories beyond the classroom.

HUNGER NO LONGER – DAILY BREAKFAST EXPANSION

Hunger No Longer currently supports 90 children and young people, providing a nutritious breakfast in a welcoming, supportive environment. The program gives participants energy, focus, and emotional support to start each day positively.

Over the next year, we plan to double participation to 180 children, responding to rising demand. Expansion will include structured mentoring alongside breakfast provision, pathways into other programs such as GearUp!, Little Legends, and Digital Futures, and enhanced family engagement through workshops and wellbeing sessions. By combining nutrition with mentoring and peer support, Hunger No Longer ensures children develop confidence, resilience, and the focus to fully engage in school and life.



THE NEXT CHAPTER...

INVESTING IN ORGANISATIONAL EXCELLENCE – LONDON YOUTH QUALITY MARK

After more than six years of delivering consistently high-quality programs, The Happy and Healthy Trust is pursuing the London Youth Quality Mark. This accreditation recognises excellence in youth provision, effective governance, and a commitment to continuous improvement.

Securing this quality mark will allow us to:

Review and strengthen all programs to ensure the highest standards

Assess charity governance, policies, and operational systems for transparency and compliance

Demonstrate our commitment to excellence to funders, partners, and families

Embed continuous improvement across all initiatives

Achieving this accreditation represents a strategic investment in the sustainability, credibility, and long-term impact of the Trust.

After years of strong results, it is the right time to formally validate the quality of our provision, celebrate achievements, and ensure that every young person accessing our programs benefits from the very best support.



BECAUSE OF YOU, THEIR STORIES ARE CHANGING...

Every session, every meal, every opportunity exists because of you. Your belief and support are helping young people write their own stories and reach for their dreams—thank you for being a part of their journey.



THE TOTTENHAM GRAMMAR



Business
Services



We're also proud to share that The Happy and Healthy Trust was selected as this year's In Kind Direct Spotlight Competition Winner, recognising our commitment to empowering young people and the tangible impact of our work in the community.

THE HAPPY AND HEALTHY TRUST

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 JANUARY 2025

The trustees present their annual report and financial statements for the period ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Trust Deed, the Charities Act 2011 and "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

The charity's objects are:

- 1) The relief of financial hardship, either generally or individually of people, by making grants of money for providing or paying for items services or facilities.
- 2) To act as a resource for young people by providing advice and assistance and organising programmes of physical, educational and other activities as a means of advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- 3) to promote any other exclusively charitable objects and purposes as the trustees see fit, provided that they are regarded as charitable by the law of England and Wales.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During the year the charity received donations totalling £ 375,719 (2023: 326,892) and expenditure on charitable activities aggregated £336,691 (2023: £301,186).

Financial review

The financial results for the period to 31 January 2025 are fully reflected in the attached Financial Statements and the Notes thereon.

As at 31 January 2025, the charity had Unrestricted Funds of £120,929 (2023: 62,706).

Reserves policy

The trustees aim to hold free reserves of at least 3 months (and no more than 12 months) operating costs in order to protect services and to ensure adequate cashflow for the organisation's need.

Structure, governance and management

The Happy and Healthy Trust is a registered charity governed by its Deed of Trust dated 26 December 2018.

The trustees who served during the year and up to the date of signature of the financial statements were:

M Y Monderer
B Merlin
C M Muller

Recruitment and appointment of trustees

New trustees are appointed based on personal competence, availability and knowledge and familiarity with the community which the charity serves. New trustees are inducted into the workings of the charity by the existing trustees.

None of the trustees has any beneficial interest in the company.



THE HAPPY AND HEALTHY TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 JANUARY 2025

Organisational structure

The trustees administer the day-to-day affairs of the charity.

The trustees' report was approved by the Board of Trustees.



C M Muller
Trustee

27 November 2025



THE HAPPY AND HEALTHY TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 31 JANUARY 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales 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 of the charity for that year. 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; and - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation. The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.



THE HAPPY AND HEALTHY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE HAPPY AND HEALTHY TRUST

I report to the trustees on my examination of the financial statements of The Happy and Healthy Trust (the charity) for the period ended 31 January 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Pini Shebson ACA

CHS Accountants Limited
Lower Ground Floor,
13 High Road
London N15 6LT

Dated: 27 November 2025



THE HAPPY AND HEALTHY TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 JANUARY 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
Income and endowments from:							
Donations and legacies	3	287,763	87,956	375,719	259,500	67,326	326,826
Other income	4	-	-	-	66	-	66
Total income		287,763	87,956	375,719	259,566	67,326	326,892
Expenditure on:							
	5	229,540	107,151	336,691	230,231	70,955	301,186
Charitable activities							
Total expenditure		229,540	107,151	336,691	230,231	70,955	301,186
Net income/(expenditure) and movement in funds		58,223	(19,195)	39,028	29,335	(3,629)	25,706
Reconciliation of funds:							
Fund balances at 1 January 2024		62,706	19,195	81,901	33,371	22,824	56,195
Fund balances at 31 January 2025		120,929	-	120,929	62,706	19,195	81,901

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE HAPPY AND HEALTHY TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 31 JANUARY 2025

		2025		2023	
	Notes	£	£	£	£
Fixed assets					
Property, plant and equipment	11		15,467		19,063
Current assets					
Other debtors	12	113,760		46,432	
Cash at bank and in hand		5,983		29,287	
		119,743		75,719	
Current liabilities	13	(14,281)		(12,881)	
Net current assets			105,462		62,838
Total assets less current liabilities			120,929		81,901
The funds of the charity					
Restricted income funds	14		-		19,195
Unrestricted funds	15		120,929		62,706
			120,929		81,901

The financial statements were approved by the trustees on 27 November 2025

C M Muller

C M Muller
Trustee

THE HAPPY AND HEALTHY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 JANUARY 2025

1 Accounting policies

Charity information

The Happy and Healthy Trust is a registered charity governed by its Deed of Trust dated 26 December 2018.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



THE HAPPY AND HEALTHY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	15% Reducing Balance
Computers	33% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE HAPPY AND HEALTHY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	287,763	87,956	375,719	259,500	67,326	326,826

The breakdown of donations and grants received is shown below:

Community Organisation Cost of Living Fund	£72,310
The London Community Foundation	£30,000
The National Lottery	£36,647
The National Lottery Community Fund	£26,538
Postcode Society Trust	£21,225
Greater London Authority	£12,735
Shell International Limited	£10,000
Other grants and donations	£166,264
Total	£375,719

THE HAPPY AND HEALTHY TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 JANUARY 2025

4 Other income

Unrestricted funds
2025
£

Unrestricted funds
2023
£

Other income - 66

5 Expenditure on charitable activities

Total
2025
£

Total
2023
£

Direct costs

Breakfast club and meals programme	-	168,630
Holiday food and support	-	7,173
Cycling, swimming and children's yoga	-	67,440
Digital futures	-	24,301
In kind support	57,489	15,576
Physical activity	76,498	-
Health & wellbeing	101,086	-
Life skills and employability	95,622	-
	<u>330,695</u>	<u>283,120</u>

Share of support and governance costs (see note 6)

Support	3,596	4,657
Governance	2,400	13,409
	<u>336,691</u>	<u>301,186</u>

Analysis by fund

Unrestricted funds	229,540	230,231
Restricted funds	107,151	70,955
	<u>336,691</u>	<u>301,186</u>

6 Support costs allocated to activities

2025
£

2023
£

Depreciation	3,596	4,657
Governance costs	2,400	13,409
	<u>5,996</u>	<u>18,066</u>

Analysed between:

Charitable activities	<u>5,996</u>	<u>18,066</u>
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THE HAPPY AND HEALTHY TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 JANUARY 2025

6 Support costs allocated to activities

(Continued)

	2025	2023
	£	£
Governance costs comprise:		
Independent examiner fees	2,400	1,500
Governance costs	-	11,909
	<u>2,400</u>	<u>13,409</u>

7 Net movement in funds

2025
£

2023
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	2,400	1,500
Depreciation of owned property, plant and equipment	3,596	4,657
	<u>2,400</u>	<u>1,500</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2023 Number
Total	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE HAPPY AND HEALTHY TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 JANUARY 2025

11 Property, plant and equipment

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 January 2024	28,985	6,106	35,091
At 31 January 2025	28,985	6,106	35,091
Depreciation and impairment			
At 1 January 2024 Depreciation charged in the year	14,013	2,015	16,028
	2,246	1,350	3,596
At 31 January 2025	16,259	3,365	19,624
Carrying amount			
At 31 January 2025	12,726	2,741	15,467
At 31 December 2023	14,972	4,091	19,063

12 Trade and other receivables

	2025 £	2023 £
Amounts falling due within one year:		
Other debtors	113,760	46,432

13 Current liabilities

	2025 £	2023 £
Other creditors	8,881	9,881
Accruals and deferred income	5,400	3,000
	14,281	12,881

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

At 1 January 2024 £	Incoming resources £	Resources At 31 January expended 2025 £	£
19,195	87,956	(107,151)	-

THE HAPPY AND HEALTHY TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 JANUARY 2025

14 Restricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
	22,824	67,326	(70,955)	19,195
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 January expended 2025
	£	£		£ £
General funds	62,706	287,763	(229,540)	120,929
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	33,371	259,566	(230,231)	62,706
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 January 2025:			
Property, plant and equipment	15,467	-	15,467
Current assets/(liabilities)	105,462	-	105,462
	<u> </u>	<u> </u>	<u> </u>
	120,929	-	120,929
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Property, plant and equipment	19,063	-	19,063
Current assets/(liabilities)	43,643	19,195	62,838
	<u> </u>	<u> </u>	<u> </u>
	62,706	19,195	81,901
	<u> </u>	<u> </u>	<u> </u>

THE HAPPY AND HEALTHY TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE PERIOD ENDED 31 JANUARY 2025

17 Related party transactions

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



A photograph of three young children sitting on a grassy field, each holding and reading a book. They are illuminated by warm, golden sunlight filtering through trees in the background, creating a soft, bokeh effect. The child on the left is a girl with pigtails, the middle is a boy, and the right is a girl with pigtails. They are all focused on their books.

THE HAPPY AND HEALTHY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Y Monderer
B Merlin C M
Muller

Charity number

1182927

Independent examiner

CHS Accountants

Limited
Lower Ground Floor,
13 High Road
London N15 6LT
