

Happy Hill Essex CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Lambert Chapman LLP
3 Warners Mill
Silks Way
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Happy Hill Essex CIO

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 24

Happy Hill Essex CIO

Reference and Administrative Details

Trustees	Mrs H L Hill
	Miss K L Leggett
	Mr A J Denny
	Mrs K Alliston
	Mrs J A Waite
Charity Registration Number	1193856
Principal Office	Great Notley Country Park
	Great Notley
	Braintree
	Essex
Independent Examiner	CM77 7FS
	Lisa Greenwood FCCA
	Lambert Chapman LLP
	3 Warners Mill
	Silks Way
	Braintree
	Essex
	CM7 3GB

Happy Hill Essex CIO

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The main purpose of the Charity is to enable children with SEND (Special Educational Needs and Disability) to 'play, grow and feel empowered'. We support families through developing their child's independence and life skills, as well as assisting parents/carers to gain an increased support from the local County Councils.

Our Mission

TOGETHER we **EMPOWER** children and young people to **PLAY** and **GROW**

There are four key elements to our mission:

TOGETHER: We are a community of support, information, advice and friendship.

EMPOWER: Children and young people make their own choices and develop their full potential.

PLAY: A safe space to be active, have fun, socialise and be themselves in a supportive environment.

GROW: Opportunities to try new activities, learn new skills and explore wider community settings; building their confidence, self-esteem and independence for future life experiences.

Our Values

CHILD LED

SUPPORT & CARE

PATIENT

LISTEN & LEARN

FUN & LAUGHTER

Our aim is to support Children & Young People up to the age of 25 years, with SEND (Special Educational Needs and Disability), in Essex by providing supervised out of school short breaks, and information for such children and their parents/carers, to maximise their opportunities, life choices, goals and aspirations.

We currently offer Holiday Clubs, Saturday Clubs and Under 5's Activity Clubs.

Objectives, strategies and activities

Our objectives are to provide play and educational activities which enable children and young people to enjoy developing to their full potential, to encourage children to be healthy, active and take part in physical exercise, to have the confidence, self-esteem and skills to access wider community opportunities that will enhance their future life experiences.

There are regular meetings with parents and external professions, allowing for an effective support network around the family. This strengthens a child-centred approach that is necessary for progression.

Achievements and performance

We have been working hard over the last year to acquire the lease on the former charity, PARC Essex building, where the local children's charity suddenly closed in 2022. We are delighted to announce that, in June 2023, we were successful in securing the lease and will open on 29th July 2024 for the summer holiday activity clubs.

We are thrilled and deeply grateful for the chance to provide the community with a dedicated space that caters to the diverse needs of the wider special needs community.

Happy Hill Essex CIO

Trustees' Report (continued)

Activities and events

Our Happy Club

Ages: Under 8 years & 8 - 14 years

Happy Hill believes that children thrive in an environment that values their uniqueness, while providing support and opportunities to grow emotionally, socially and creatively. We guide each child to explore the world around them, develop new abilities and form close relationships.

Holiday & Weekend Activities

In the Saturday and Holiday Clubs for SEND children and young adults, we offer recreational activities tailored to suit their needs. With lots of exciting trips out in the community in our minibuses too.

There are also venue-based activities, including a dark sensory tent, arts and crafts, bouncy castle, books, toys, and soft play. We encourage all children to venture outside to explore the local parks and woodland walks.

Public benefit

The Trustees are satisfied that the services offered by the Charity, as outlined above, provide relief to those in need and therefore are provided in order to further public benefit.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

All our work is targeted to improve outcomes for families of children with SEND (Special Educational Needs and Disability), reflecting the family's needs and aspirations, and placing the child or young person at the heart of all decision making.

Use of volunteers

The Charity has used the services of seven volunteers during the period - the Trustees are extremely grateful for the assistance provided by the volunteers who make a big difference to the Charity.

Financial review

Policy on reserves

At the Balance Sheet date, the Charity has £118,843 of available reserves (total reserves, less restricted funds and fixed assets).

The Trustees aim to hold funds amounting to £30,000 to ensure that it can continue to operate should there be an unexpected reduction in income levels.

The Trustees continue to monitor the Charity's available reserves to ensure that the amount held is reasonable and will allow them to operate effectively for the benefit of those attending the sessions.

Happy Hill Essex CIO

Trustees' Report (continued)

Principal funding sources

We have an on-going programme of fundraising to help meet the funding requirements of the charity. This includes applications to grant making trusts, businesses (and in kind), as well as individual donations and fundraising events to generate unrestricted income for the charity.

The Charity has received funds from several sources in the period, including grants and session fees. The Charity aims to seek grant funding to help cover the running costs of the sessions and trips that it arranges, specifically looking at support for key workers and on-going projects/repairs to our new building.

We are extremely grateful to all of our funders, and in particularly the fundraisers who have been generous in raising funds on our behalf. We also want to thank the businesses and individuals who have supported us through this year.

Plans for future periods

Aims and key objectives for future periods

We have been very fortunate to have the support Essex County Council and Braintree District Council in getting the building up to a standard for Happy Hill Essex to take over the lease and would also like to say a huge thank you to all the volunteers and local businesses that have helped us get the building ready to open.

Our new facilities have many projects and pieces of equipment needed, such as a wheelchair accessible playground equipment, sensory room and soft play rooms to be fully equipped for children to experience many new opportunities. We have moved from hiring a local hall to this wonderful purpose-built facility, so we do not have many pieces of equipment, to fill the spaces, our aim to make these spaces fully accessible and fun places for children with SEND.

Activities planned to achieve aims

We will be offering many more opportunities and plan on using our new building to full capacity, to include: Hub based clubs, Trip and activities out in the community, Holiday Clubs, (school holidays, Monday - Friday, 10am - 3pm), Saturday Clubs, (morning and afternoon sessions), Stay & Play Sunday, (10:30am - 1:30pm), Monday Gaming Club, (3:30pm - 6:30pm), Wednesday Sibling Sessions, (3:30pm - 6:30pm, monthly), Thursday PA Play Space, (3:30pm - 6:30pm) and Friday Youth Club, (5-8pm).

We also look forward to working with other partners to extend what is on offer to SEND children in our community.

What Our Members Say...

'Thank you for all your help with the social worker but also for the amazing care you provide for my baby. We're so lucky to have you and all the fantastic team at Happy Hill in our lives. You're all truly amazing people. Thank you for everything.'

'Thank you so much for such a fun week, he had the best time'

'Thank you so much for all your time, love & support over the last few months. It's meant so much to have your support. Keep being you.'

Happy Hill Essex CIO

Trustees' Report (continued)

OFSTED Comments ...

“Children are at the heart of this unique and inspirational provision. They benefit immensely from the exceptional support they receive at this specialist setting. Staff and leaders create a warm, fun and stimulating environment that sparks children's curiosity and interest.”

"Children form fond and positive relationships with staff who, in turn, respond to their needs with great empathy and patience. Staff and leaders continuously praise children for their efforts and encourage them to persevere when challenges occur.”

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Structure, governance and management

Nature of governing document

The Charitable Incorporated Organisation and was registered with a Foundation Model constitution on 18 March 2021.

Recruitment and appointment of trustees

The first Charity Trustees were appointed for the following terms:

- 4 years - H Hill and K Alliston
- 3 years - A Denny and J Waite
- 2 years - K Leggett

The recruitment and appointment of any further trustees will be considered as the need arises. Following the constitution, apart from the first Charity Trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the Charity Trustees.

In selecting individuals for appointment as Charity Trustees, the Charity Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Induction and training of trustees

The Charity Trustees will make available to each new Charity Trustee, on or before his or her first appointment, a copy of the constitution and a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Arrangements for setting key management personnel remuneration

Upon formally registering with the Charity Commission, it was agreed within the constitution that both H L Hill and K Alliston would be able to be remunerated through the Charity.

- H L Hill is paid a salary for her involvement in operational management and running the sessions.
- K Alliston receives commission based upon successful grant applications and operational management.

H L Hill and K Alliston, together with the Operations Manager, are deemed to be Key Management Personnel and disclosed as such within these financial statements.

The level of remuneration is set by the Board of Trustees but the individuals concerned are not included in these discussions nor the decision-making process.

Happy Hill Essex CIO

Trustees' Report (continued)

Operational Management

The Trustees work closely with the Operational Manager in the charity's management, including safeguarding, and risk management, policies, our aims, vision, missions and organisational values, good practice and governance.

Trustees meet at least 8 times per annum to discuss general charity issues with additional meetings held to discuss more in-depth matters e.g., strategic plans, risk and finance.

The Operational Manager, who reports to the Trustees, is responsible for the day to day operations of the charity.

We have a rolling programme to regularly review policies and procedures. During the year, Trustees have reviewed policies on business continuity, confidentiality, internet and email, investment, safeguarding, supervision and support, and whistleblowing.

Organisational structure

The Charity is managed by the Charity trustees who meet on a quarterly basis to discuss the Charity's activities and ensure that it continues to fulfil its objects.

The Charity Trustees are mindful of the fact that the Board of Trustees needs to include individuals covering a range of skills and is continually looking to enhance its skill set by looking to appoint additional Trustees where possible.

Relationships with related parties

Working in Partnership

In 2022 Essex County Council opened the Short Breaks Community Clubs and Activities 2023-2026 application and asked providers how they would respond to the recommended improvements. Locally trusted organisations started to work together on a combined partnership and a new model and called this partnership SEND Sensation.

In 2023 SEND Sensation were awarded contracts to start introducing the new model from 1st April 2023. The partnership of 6 local charities was formed to provide Short Breaks Community Clubs and Activities in Mid Essex and North Essex, and Happy Hill Essex are delighted to be a partner on this journey.

For those families who do not access Essex County Council's short breaks, they are still able to access our services further details are on our website.

SEND Sensation came together to provide venue-based clubs and community-based activities with specialist staff and facilities to support children and young people with learning disabilities and autism, physical and sensory impairments, and special educational needs and disabilities. The model is based on a centrally managed delivery programme that combines professional experience with lived experience to dynamically evolve this service through co-production, co-operation, and a combined effort to change the landscape of community clubs and activities for children and young people with special educational needs and disabilities.

We continue to add value through working in partnership with professionals across health, education and social care, and other voluntary agencies.

Happy Hill Essex CIO

Trustees' Report (continued)

Major risks and management of those risks

Safeguarding and child/adult safety

The main priority of the Charity is to ensure that the children and young adults feel safe and are well looked after whilst in the care of the team.

All staff and volunteers are:

- DBS checked and trained in safeguarding for children and adults;
- First aid trained, specifically in paediatrics, emergency first aid, epilepsy and anaphylactic shock;
- Trained in 'Working with SEND' and 'Working with Parents'.

Financial stability

The Trustees need to ensure that the charity is financially stable and has sufficient resources to allow it to continue to operate effectively without any interruption to its activities and operations.

The Trustees are aware that they need to consider and assess the wages that are paid to their key workers that they employ and ensure that these remain competitive. The Trustees feel that it may not be possible to increase sessions fees significantly to cover an increase in wage costs.

The Trustees regularly review the Charity's financial position and consider the amount of fees earned from the sessions undertaken.

The Trustees are also mindful of the need for additional funding to assist in meeting the costs incurred and they regularly apply for grants and donations to contribute income other than that earned by the sessions held.

The annual report was approved by the trustees of the charity on 22 August 2024 and signed on its behalf by:

.....
Mrs H L Hill
Trustee

.....
Mrs K Alliston
Trustee

Happy Hill Essex CIO

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 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; and
- 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 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 22 August 2024 and signed on its behalf by:

.....
Mrs H L Hill
Trustee

.....
Mrs K Alliston
Trustee

Happy Hill Essex CIO

Independent Examiner's Report to the trustees of Happy Hill Essex CIO

I report to the trustees on my examination of the accounts of Happy Hill Essex CIO for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Happy Hill Essex CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Happy Hill Essex CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Happy Hill Essex CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

.....
Lisa Greenwood FCCA

3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

27 August 2024

Happy Hill Essex CIO

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	10,000	21,019	31,019	84,602
Charitable activities	3	152,157	-	152,157	33,320
Other trading activities	4	10,495	-	10,495	4,428
Other income	5	2,625	-	2,625	2,508
Total income		<u>175,277</u>	<u>21,019</u>	<u>196,296</u>	<u>124,858</u>
Expenditure on:					
Raising funds	6	(17,224)	-	(17,224)	(10,068)
Charitable activities	7	(77,761)	(41,420)	(119,181)	(68,903)
Other expenditure	8	(10,250)	-	(10,250)	(5,097)
Total expenditure		<u>(105,235)</u>	<u>(41,420)</u>	<u>(146,655)</u>	<u>(84,068)</u>
Net income/(expenditure)		70,042	(20,401)	49,641	40,790
Gross transfers between funds		<u>2,556</u>	<u>(2,556)</u>	<u>-</u>	<u>-</u>
Net movement in funds		72,598	(22,957)	49,641	40,790
Reconciliation of funds					
Total funds brought forward		<u>76,150</u>	<u>35,768</u>	<u>111,918</u>	<u>71,128</u>
Total funds carried forward	20	<u><u>148,748</u></u>	<u><u>12,811</u></u>	<u><u>161,559</u></u>	<u><u>111,918</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 20.

Happy Hill Essex CIO
(Registration number: 1193856)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	29,905	40,155
Current assets			
Debtors	16	10,423	7,494
Cash at bank and in hand	17	125,454	67,253
		135,877	74,747
Creditors: Amounts falling due within one year	18	(4,223)	(2,984)
Net current assets		131,654	71,763
Net assets		161,559	111,918
Funds of the charity:			
Restricted income funds			
Restricted funds	20	12,811	35,768
Unrestricted income funds			
Unrestricted funds		148,748	76,150
Total funds	20	161,559	111,918

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on
22 August 2024 and signed on their behalf by:

.....
Mrs H L Hill
Trustee

.....
Mrs K Alliston
Trustee

Happy Hill Essex CIO

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Happy Hill Essex CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Judgements

Apart from those judgements involving estimations, the management team have not made any judgements in the process of applying the entity's accounting policies that have significant effect on the amounts recognised in the accounts.

Key sources of estimation uncertainty

There are no key assumptions concerning the future or other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Other trading activities

Income from fundraising is recognised once receivable.

Happy Hill Essex CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Charitable activities

Income from charitable activities includes:

- fees paid by parents and guardians of children and young adults attending sessions;
- contractual payments for services provided.

This income is recognised once the appropriate recognition criteria has been met.

Other income

Other income refers to employment allowance recognised in the period it relates to.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income and includes commission payable on successful bid applications.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure

Other expenditure refers to depreciation charges for tangible assets in the year.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the preparation and independent examination of the statutory accounts, payroll costs and other legal and professional fees.

Taxation

The Charity is potentially exempt from taxation in respect of income or capital gains received to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% straight line basis
Motor vehicles	25% reducing balance basis
Fitting and fixtures	33% straight line basis

Happy Hill Essex CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Trade debtors

Trade debtors are amounts due from customers in respect of session fees.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Charity.

Restricted income funds are those which have been provided to the Charity for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations and legacies	-	-	-	1,400
Grants, including capital grants;				
Grants	10,000	21,019	31,019	83,202
	<u>10,000</u>	<u>21,019</u>	<u>31,019</u>	<u>84,602</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Session Fees	58,157	-	58,157	33,320
Contractual income from government or public authorities	94,000	-	94,000	-
	<u>152,157</u>	<u>-</u>	<u>152,157</u>	<u>33,320</u>

Happy Hill Essex CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2023 £
Events income;				
Other events income	10,495	-	10,495	4,323
Lotteries and competitions income	-	-	-	105
	<u>10,495</u>	<u>-</u>	<u>10,495</u>	<u>4,428</u>

5 Other income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Gains on sale of tangible fixed assets for charity's own use	-	-	-	1,857
Employment allowance	2,625	-	2,625	651
	<u>2,625</u>	<u>-</u>	<u>2,625</u>	<u>2,508</u>

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Commission payable	<u>17,224</u>	<u>-</u>	<u>17,224</u>	<u>10,068</u>

Happy Hill Essex CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

7 Expenditure on charitable activities

		Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Note					
	Cost of activities	-	2,766	2,766	1,735
	Hire of minibus store	1,500	-	1,500	1,517
	Rent of office	4,910	-	4,910	3,970
	Hall hire (inc. light, heat and power)	2,275	-	2,275	2,228
	Insurance	3,058	-	3,058	2,527
	Cost of equipment	497	-	497	3,350
	Cost of equipment	-	2,900	2,900	-
	Sundry expenses	75	-	75	-
	Motor expenses	2,669	-	2,669	1,512
	Motor insurance	765	-	765	1,690
	Wages and salaries	50,967	35,754	86,721	42,632
	Social security costs	2,625	-	2,625	651
	Pension costs	667	-	667	233
	Other staff costs	-	-	-	75
	Repairs and maintenance	167	-	167	294
	Telephone and fax	146	-	146	140
	Internet	504	-	504	879
	Printing, postage and stationery	325	-	325	78
	Advertising and marketing	554	-	554	335
	Bank charges	90	-	90	83
	Staff training	380	-	380	-
	Governance costs	5,587	-	5,587	4,974
9		<u>77,761</u>	<u>41,420</u>	<u>119,181</u>	<u>68,903</u>

8 Other expenditure

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Depreciation charges	10,250	-	10,250	5,097
	<u>10,250</u>	<u>-</u>	<u>10,250</u>	<u>5,097</u>

Happy Hill Essex CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Independent examiner fees				
Examination of the financial statements	756	-	756	702
Accountancy fees	2,502	-	2,502	2,700
Other assurance services	810	-	810	978
Payroll services	900	-	900	480
Legal and professional fees	619	-	619	114
	<u>5,587</u>	<u>-</u>	<u>5,587</u>	<u>4,974</u>

10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>10,250</u>	<u>5,097</u>

11 Trustees remuneration and expenses

During the year the Charity made the following transactions with Trustees:

Mrs H L Hill

Mrs H L Hill received remuneration of £18,732 (2023: £13,537) during the year.

Payment for management of sessions.

Remuneration agreed with Charity Commission upon registering the Charity.

Mrs K Alliston

Mrs K Alliston received remuneration of £17,224 (2023: £10,068) during the year.

Commission payable upon successful grant applications.

Remuneration agreed with Charity Commission upon registering the Charity.

No Trustees have received any reimbursed expenses or any other benefits from the Charity during the year.

Happy Hill Essex CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	86,721	42,632
Social security costs	2,625	651
Pension costs	667	233
Other staff costs	-	75
	<u>90,013</u>	<u>43,591</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Trustee and Session Manager	1	1
Operations Manager	1	1
Play Workers	17	11
	<u>19</u>	<u>13</u>

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the Charity, including commission payments, were £35,956 (2023 - £31,208).

13 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	756	702
Other fees to examiners		
All other services	<u>3,312</u>	<u>3,678</u>
Independent Examiner's remuneration	<u>4,068</u>	<u>4,380</u>

14 Taxation

The Charity is a registered charity and is therefore exempt from taxation, any surplus is retained to help with the achievement of its charitable purposes.

Happy Hill Essex CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

15 Tangible fixed assets

	Motor vehicles £	Computer equipment £	Total £
Cost			
At 1 April 2023	47,344	2,078	49,422
At 31 March 2024	47,344	2,078	49,422
Depreciation			
At 1 April 2023	8,866	401	9,267
Charge for the year	9,620	630	10,250
At 31 March 2024	18,486	1,031	19,517
Net book value			
At 31 March 2024	28,858	1,047	29,905
At 31 March 2023	38,478	1,677	40,155

16 Debtors

	2024 £	2023 £
Trade debtors	7,959	4,959
Prepayments	1,814	1,885
Other debtors	650	650
	10,423	7,494

17 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	125,454	67,253

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	1,433	374
Other creditors	36	90
Accruals	2,754	2,520
	4,223	2,984

19 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £667 (2023 - £233).

Happy Hill Essex CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

20 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	76,150	175,277	(105,235)	2,556	148,748
Restricted funds					
Essex Community Foundation (2)	17,432	-	(17,432)	-	-
Essex Community Foundation (9)	2,900	-	(2,900)	-	-
Essex Community Foundation (12)	2,556	-	-	(2,556)	-
Essex County Council (14)	2,880	-	(2,880)	-	-
Essex Youth Trust (15)	4,000	-	(4,000)	-	-
FSJ Charities (16)	3,000	-	(3,000)	-	-
Souter Charitable Trust (17)	3,000	-	(3,000)	-	-
Nineveh Trust (18)	-	3,500	(3,208)	-	292
Charles S French Charitable Trust (19)	-	5,000	(5,000)	-	-
National Lottery (20)	-	8,143	-	-	8,143
Comic Relief (21)	-	4,376	-	-	4,376
Total restricted funds	<u>35,768</u>	<u>21,019</u>	<u>(41,420)</u>	<u>(2,556)</u>	<u>12,811</u>
Total funds	<u>111,918</u>	<u>196,296</u>	<u>(146,655)</u>	<u>-</u>	<u>161,559</u>

Happy Hill Essex CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	56,144	46,506	(56,194)	29,694	76,150
Restricted					
National Lottery Community Fund (1)	5,817	-	(5,817)	-	-
Essex Community Foundation (2)	9,167	10,000	(1,735)	-	17,432
The Baily Thomas Charitable Fund (3)	-	4,000	(4,000)	-	-
The Tudwick Foundation (4)	-	3,000	(3,000)	-	-
CSFCT Trust (5)	-	2,000	(2,000)	-	-
The Albert Hunt Trust (6)	-	2,000	(2,000)	-	-
Eastern Counties Educational Trust (7)	-	4,322	(4,322)	-	-
Garfield Weston (8)	-	5,000	(5,000)	-	-
Essex Community Foundation (9)	-	4,000	-	(1,100)	2,900
Essex County Council (10)	-	15,000	-	(15,000)	-
The Jericho Trust (11)	-	10,000	-	(10,000)	-
Essex Community Foundation (12)	-	5,000	-	(2,444)	2,556
Restricted Donation (13)	-	1,150	-	(1,150)	-
Essex County Council (14)	-	2,880	-	-	2,880
Essex Youth Trust (15)	-	4,000	-	-	4,000
FSJ Charities (16)	-	3,000	-	-	3,000
Souter Charitable Trust (17)	-	3,000	-	-	3,000
Total restricted funds	<u>14,984</u>	<u>78,352</u>	<u>(27,874)</u>	<u>(29,694)</u>	<u>35,768</u>
Total funds	<u><u>71,128</u></u>	<u><u>124,858</u></u>	<u><u>(84,068)</u></u>	<u><u>-</u></u>	<u><u>111,918</u></u>

Happy Hill Essex CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

(1) National Lottery Community Fund - £9,975 - this grant is being used to contribute towards key workers for the Saturday and Holiday Clubs. This was all spent in the last financial year.

(2) Essex Community Foundation - a total of £20,000 was approved from Essex Community Foundation in order to support children with acute and complex additional needs at a special needs provision providing play and holiday clubs in Braintree over two years. This grant has been awarded from Chelmsford Star Co-Op Community Fund (£2,000), the Teledyne e2v Foundation (£2,897), Diana Tinson (£7,103) and Maypole House Charitable Fund (£8,000) which is administered by ECF. This has all been spent in this financial year.

(3) The Baily Thomas Charitable Fund - a grant of £4,000 was received to contribute towards the salaries of specialist key workers to provide 1-2-1 support in Saturday and Holiday clubs for children with complex learning disabilities. This was all spent in the last financial year.

(4) The Tudwick Foundation - £3,000 was granted to support Specialist Key Worker salaries, to be able to support children with acute additional needs on a one-to-one basis to access our play opportunities. This was all spent in the last financial year.

(5) CSFCT Trust- a grant of £2,000 was received to support Specialist Key Worker salaries, to be able to support children with acute additional needs on a one-to-one basis to access our play opportunities. This was all spent in the last financial year.

(6) The Albert Hunt Trust - a grant of £2,000 was received to support Specialist Key Worker salaries, to be able to support children with acute additional needs on a one-to-one basis to access our play opportunities. This was all spent in the last financial year.

(7) Eastern Counties Educational Trust - a grant of £4,322 was received to support Specialist Key Worker salaries, to be able to support children with acute additional needs on a one-to-one basis to access our play opportunities. This was all spent in the last financial year.

(8) Garfield Weston - a grant of £5,000 was received to support Specialist Key Worker salaries, to be able to support children with acute additional needs on a one-to-one basis to access our play opportunities. This was all spent in the last financial year.

(9) Essex Community Foundation - £4,000 was received for the purchase of medical equipment including a mobile hoist and defibrillator. It was agreed with the donor that the remaining £2,900 could be spent on additional medical equipment and this was spent in the current financial year.

(10) Essex County Council - £15,000 was granted by ECC to contribute towards the purchase of a minibus in order to be able to replace the old one. As the restriction relates to the purchase of the asset, which has now been acquired, the balance of the fund has now been transferred to general funds as the use of the asset is unrestricted. This was spent in the last financial year.

Happy Hill Essex CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

(11) The Jericho Trust - £15,000 was granted by The Jericho Trust to contribute towards the purchase of a minibus in order to be able to replace the old one. As the restriction relates to the purchase of the asset, which has now been acquired, the balance of the fund has now been transferred to general funds as the use of the asset is unrestricted. This was spent in the last financial year.

(12) Essex Community Foundation - £5,000 was granted by ECF to contribute towards the purchase of a minibus in order to be able to replace the old one. As the restriction relates to the purchase of the asset, which has now been acquired, the balance of the fund has now been transferred to general funds as the use of the asset is unrestricted. £2,444 was spent with a request being made to repurpose the remaining funds.

(13) Restricted Donation - a donation of £1,150 made by an individual to contribute towards the purchase of a minibus in order to be able to replace the old one. As the restriction relates to the purchase of the asset, which has now been acquired, the balance of the fund has now been transferred to general funds as the use of the asset is unrestricted. This was spent in the last financial year.

(14) Essex County Council - £2,880 was granted to contribute towards trips and activities for the beneficiaries of the Charity. This was spent in the current period.

(15) Essex Youth Trust - £4,000 was granted to contribute towards trips and activities for the beneficiaries of the Charity. This was spent in the current period.

(16) FSJ Charities - a grant of £3,000 was received to support Specialist Key Worker salaries, to be able to support children with acute additional needs on a one-to-one basis to access our play opportunities. This was spent in the current period.

(17) Souter Charitable Trust - a grant of £3,000 was received to support Specialist Key Worker salaries, to be able to support children with acute additional needs on a one-to-one basis to access our play opportunities. This was spent in the current period.

(18) Nineveh Trust - a grant of £3,500 was received to be spent on key worker's salaries.

(19) Charles S French Charitable Trust - a grant of £5,000 was received to be spent on key worker's salaries.

(20) National Lottery - a grant of £8,143 was received to be spent on trips and activities.

(21) Comic Relief - a grant of £4,376 was received to be spent on key worker's salaries.

Happy Hill Essex CIO

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

21 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	29,905	-	29,905
Current assets	123,066	12,811	135,877
Current liabilities	(4,223)	-	(4,223)
Total net assets	<u>148,748</u>	<u>12,811</u>	<u>161,559</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	40,155	-	40,155
Current assets	38,974	35,768	74,742
Current liabilities	(2,979)	-	(2,979)
Total net assets	<u>76,150</u>	<u>35,768</u>	<u>111,918</u>

22 Related party transactions

During the year the charity made the following related party transactions:

H Hill and A Denny

As outlined further in the Trustees' Report, the Charity was involved in setting up a consortium, SEND Sensation CIC, with a number of other similar organisations in order to seek funding from Essex County Council. A Denny and H Hill represent Happy Hill Essex CIO on the board of directors of the CIC. Happy Hill Essex CIO has received £94,000 of funding during the year.