Charity registration number: 1193856

Happy Hill Essex CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Lambert Chapman LLP
3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

Happy Hill Essex CIO

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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 Miss D M Hart
Charity Registration Number	1193856
Principal Office	Great Notley Country Park Great Notley Braintree Essex CM77 7FS
Independent Examiner	Mark Pearson FCA Lambert Chapman LLP 3 Warners Mill Silks Way Braintree Essex CM7 3GB
Bankers	Santander UK Plc Bridle Road Bootle Merseyside L30 4GB

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 2025.

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 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.

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.

Our Mission

TOGETHER we **EMPOWE**R 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

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.

Trustees' Report (continued)

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 96 volunteers during the period - the Trustees are extremely grateful for the assistance provided by the volunteers who make a big difference to the Charity.

Achievements and performance

We have some great news to report! In June 2024, we were successful in securing the lease on the former PARC (Essex) Charity building and all our staff worked extremely hard to get the building 'fit for purpose' in time to open to our children for the summer holidays, we were also extremely grateful to the many volunteers that also worked tirelessly to help us.

We had our official opening event in September, which was attended by Head of Braintree District Council, officials from Essex County Council and all our volunteers, and we were very excited to welcome Linda Robson, actress, as our new Patron.

We have launched two new services for 2025, a Stay and Play session on Sundays, where the whole family can come and meet other families and relax while their children play in all the wonderful facilities on offer and also a Friday night Youth Club, which has been very popular, there are no other organisations in our area that offer this to young people with complex needs.

We were inspected by Ofsted in May 2024 and the Inspector thought we were an inspirational provision, below is a link to our report:

https://files.ofsted.gov.uk/v1/file/50250448

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.

Financial review

Policy on reserves

At the Balance Sheet date, the Charity has £175,911 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.

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 also part of a Consortium of 6 partner charities delivering Short Breaks Community Clubs and Activities in Mid Essex, this is a contract awarded by Essex County Council.

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 and would like to say a huge thank you to all the volunteers and local businesses that have continued to support us with volunteering their time.

Our new facilities have many projects and pieces of equipment needed, such as a wheelchair accessible playground equipment, our sensory room needs 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.

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 are excited to be starting a new Day Opportunities Programme – Newly launching, which will offer structured weekday programmes for young adults from 18 – 25, to learn about their individual needs, to build independence, confidence, and community participation to prepare them for transition into adulthood.

We will be offering After school Club for Ages: 9-14, Every Monday (during term time), Time: 3:30pm-6:30pm.

We will be offering Sibling Sessions, Ages: 8-25, One Wednesday a Month (during term time), Time: 5.00pm-6:30pm.

We are hoping to secure funding to employ a part time Administrator, as we are growing, the need for this post has become vital to grow our services.

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

Impact of Living Wage Increases on Our Charity

The continuous rise in the living wage has significantly impacted the financial stability of our charity. To date, the increases have put additional strain on our budget, as we strive to ensure all staff are compensated fairly while maintaining the level of services we provide. From April 2025, the new living wage adjustment will further escalate our operational costs. This increase is especially challenging given our reliance on limited funding sources, as every additional expense directly affects our ability to allocate resources toward essential services and programs.

Over the past four years, the incremental rise in the national minimum wage has significantly impacted our charity's financial sustainability. For a consistent staffing structure of 12 key workers providing the same level of service-including Saturday and holiday coverage-the cost of wages has seen a substantial increase.

In the 2022-2023 financial year, the hourly rate for staff stood at £9.50, resulting in an annual wage cost of £71,250. With the national minimum wage increment to £10.42 in 2023-2024, our charity incurred an additional £6,900 in wage expenses, reflecting a 9.68% increase. This trend continued in subsequent years, with the hourly wage rising to £11.44 in 2024-2025, pushing our wage costs to £85,800-a further 9.79% increase equating to an additional £7,650. Projected figures for 2025-2026 show the hourly rate climbing to £12.21, bringing annual staffing costs to £91,575. This marks another 6.73% rise, with an additional £5,775 required to sustain operations at the same staffing levels.

These rising costs present a challenge for our organization as we strive to maintain the quality and availability of our essential services. While we remain committed to meeting wage regulations and ensuring fair pay for our dedicated staff, the financial burden underscores the need for increased support from funders. Without additional resources, our capacity to continue offering vital services to our beneficiaries may be compromised.

Having taken on our new facility, after previously hiring a small hall, has also had an impact on us financially, as there are many new out-goings to meet to maintain the building.

Investing in our charity not only helps us bridge the financial gap created by mandated wage increases but also ensures that we can continue to support our community effectively. Your partnership is crucial in enabling us to adapt to these evolving financial demands while remaining true to our mission.

Service Delivery Impact Hours

6,968 hours delivery from SEND Sensation
1,000 on Direct Payments

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.’

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.”

Activities and events

All of our activity clubs for children and young people (CYP) with special educational needs and disabilities (SEND) offers a variety of activities, including:

• Sensory Room
• Snooker
• Table tennis
• Arts and crafts
• Trikes
• Soft play

Our clubs serve as an essential outlet for families, providing both recreational free play and fun activities. It offers children the opportunity to:

• Let off steam and have fun, without judgement.
• Make friends and build social connections.
• Learn new skills and enhance their self-esteem.
• Develop personal and social skills.

The wide range of activities allows children to choose how they spend their time. For many children, our clubs are one of the few opportunities to engage in recreational activities, as they often face challenges participating in mainstream sports and leisure facilities.

We offer Saturday Activity Clubs:
Children over the age of 4 are offered recreational activities that are tailored to suit their individual needs, a one to one playworker is assigned to all children who require a minimum of one to one support for either complex medical or behavioural needs.

Our Saturday Clubs runs every Saturday and sessions are for 4-19 year olds. Each session is 3 hours long with the morning session from 10am-1pm and the afternoons from 1.30-4.30pm.

We offer Holiday Activity Clubs:
Children over the age of 4 are offered recreational activities that best suit their individual needs, a one to one playworker is assigned to all children who require a minimum of one to one support for either complex medical or behavioural needs.

Our Holiday Clubs run from Monday to Friday throughout the school holidays and run from 10 - 3pm.

We offer Friday Youth Club:
Young people aged 14 - 25 years decide what they want to do in these sessions, a space where they can relax, have fun, and connect with friends. Whether they want to chill, play games, or try something new.

Our Youth Club runs from 5 - 8pm, Friday, term time.

We offer Sunday Stay and Play:
Families come along for a fun-filled morning of play, quality time, and connection.

Our Sunday Stay and Play sessions for children and young people with SEND, up to 19 years old, runs from 10.30 - 12.30pm, every Sunday, term time.

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.

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

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mrs H L Hill
	Miss K L Leggett
	Mr A J Denny
	Mrs K Alliston
	Mrs J A Waite
	Miss D M Hart (appointed 14 August 2025)

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 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 is paid a salary for her involvement in financial 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.

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 1 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.

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 26 November 2025 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 26 November 2025 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 2025.

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

Since Happy Hill Essex CIO'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 , which is one of the listed bodies.

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.

.....
Mark Pearson FCA

3 Warners Mill
Silks Way
Braintree
Essex
CM7 3GB

26 November 2025

Happy Hill Essex CIO

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	24,839	53,331	78,170	31,019
Charitable activities	3	197,312	-	197,312	152,157
Other trading activities	4	10,896	-	10,896	10,495
Investment income	5	105	-	105	-
Other income	6	5,000	-	5,000	2,625
Total income		238,152	53,331	291,483	196,296
Expenditure on:					
Raising funds	7	-	-	-	(17,224)
Charitable activities	8	(181,084)	(36,503)	(217,587)	(119,181)
Other expenditure	9	(7,799)	-	(7,799)	(10,250)
Total expenditure		(188,883)	(36,503)	(225,386)	(146,655)
Net income		49,269	16,828	66,097	49,641
Net movement in funds		49,269	16,828	66,097	49,641
Reconciliation of funds					
Total funds brought forward		148,748	12,811	161,559	111,918
Total funds carried forward	21	198,017	29,639	227,656	161,559

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

The funds breakdown for 2024 is shown in note 21.

Happy Hill Essex CIO

(Registration number: 1193856)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	16	22,106	29,905
Current assets			
Debtors	17	11,142	10,423
Cash at bank and in hand	18	200,763	125,454
		211,905	135,877
Creditors: Amounts falling due within one year	19	(6,355)	(4,223)
Net current assets		205,550	131,654
Net assets		227,656	161,559
Funds of the charity:			
Restricted income funds			
Restricted funds	21	29,639	12,811
Unrestricted income funds			
Unrestricted funds		198,017	148,748
Total funds	21	227,656	161,559

The financial statements on pages 13 to 27 were approved by the trustees, and authorised for issue on

26 November 2025 and signed on their behalf by:

.....
Mrs H L Hill
Trustee

.....
Mrs K Alliston
Trustee

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.

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.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at it's fair value unless it's fair value cannot be realiably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Other trading activities

Income from fundraising is recognised once receivable.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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, in 2024, included 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

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 2025 £	Total 2024 £
Grants, including capital grants;				
Grants	7,589	53,331	60,920	31,019
Donated services and facilities	17,250	-	17,250	-
	24,839	53,331	78,170	31,019

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Session Fees	84,072	-	84,072	58,157
Contractual income from government or public authorities	113,240	-	113,240	94,000
	197,312	-	197,312	152,157

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2024 £
Events income;				
Other events income	10,896	-	10,896	10,495
	10,896	-	10,896	10,495

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Interest receivable and similar income;				
Interest receivable on bank deposits	105	-	105	-

6 Other income

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Employment allowance	5,000	-	5,000	2,625

7 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Commission payable	-	-	-	17,224

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Cost of activities		5,389	-	5,389	2,766
Cost of equipment		-	-	-	3,397
Hire of minibus store		1,465	-	1,465	1,500
Rent of premises		22,482	-	22,482	4,910
Hall hire (inc. light, heat and power)		999	-	999	2,275
Insurance		2,118	-	2,118	3,058
Sundry expenses		5,036	-	5,036	75
Motor expenses		3,228	-	3,228	2,669
Motor insurance		1,778	-	1,778	765
Wages and salaries		111,254	36,503	147,757	86,721
Social security costs		5,630	-	5,630	2,625
Pension costs		1,086	-	1,086	667
Repairs and maintenance		10,645	-	10,645	167
Telephone and fax		718	-	718	146
Internet		501	-	501	504
Printing, postage and stationery		384	-	384	325
Advertising and marketing		2,440	-	2,440	554
Bank charges		185	-	185	90
Staff training		135	-	135	380
Governance costs	10	5,611	-	5,611	5,587
		181,084	36,503	217,587	119,181

9 Other expenditure

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Depreciation charges	7,799	-	7,799	10,250
	7,799	-	7,799	10,250

10 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Independent examiner fees				
Examination of the financial statements	861	-	861	756
Accountancy fees	3,495	-	3,495	2,502
Other assurance services	987	-	987	810
Payroll services	-	-	-	900
Legal and professional fees	-	-	-	619
Other governance costs	268	-	268	-
	5,611	-	5,611	5,587

11 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	7,799	10,250

12 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 £23,347 (2024: £18,732) 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 £17,300 (2024: £17,224) during the year.

Remuneration paid for work carried out on financial and operational management.

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.

13 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	147,757	86,721
Social security costs	5,630	2,625
Pension costs	1,086	667
	154,473	90,013

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:

	2025 No	2024 No
Trustee and Session Manager	1	1
Operations Manager	1	1
Play Workers	22	17
	24	19

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 £67,531 (2024 - £52,984).

14 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	861	756
Other fees to examiners		
All other services	4,482	3,312
Independent Examiner’s remuneration	5,343	4,068

15 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.

16 Tangible fixed assets

	Motor vehicles £	Computer equipment £	Total £
Cost			
At 1 April 2024	47,344	2,078	49,422
At 31 March 2025	47,344	2,078	49,422
Depreciation			
At 1 April 2024	18,486	1,031	19,517
Charge for the year	7,215	584	7,799
At 31 March 2025	25,701	1,615	27,316
Net book value			
At 31 March 2025	21,643	463	22,106
At 31 March 2024	28,858	1,047	29,905

17 Debtors

	2025 £	2024 £
Trade debtors	8,838	7,959
Prepayments	2,254	1,814
Other debtors	50	650
	11,142	10,423

18 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	200,763	125,454

19 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	3,236	1,433
Other creditors	22	36
Accruals	3,097	2,754
	6,355	4,223

20 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 £1,086 (2024 - £667).

21 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
Unrestricted Funds	148,748	238,152	(188,883)	198,017
Restricted funds				
Nineveh Trust (8)	292	-	(292)	-
National Lottery (10)	8,143	-	(8,143)	-
Comic Relief (11)	4,376	4,376	(7,658)	1,094
Essex Community Foundation (12)	-	10,000	(9,167)	833
Tula Trust (13)	-	2,000	(2,000)	-
Eastlight (14)	-	875	(875)	-
Braintree District Council Grants (15)	-	2,202	-	2,202
National Lottery Awards (16)	-	18,455	(769)	17,686
Essex Community Foundation (17)	-	8,923	(2,974)	5,949
Charles French Charitable Trust (18)	-	5,000	(3,750)	1,250
Tudwick Foundation (19)	-	1,500	(875)	625
Total restricted funds	12,811	53,331	(36,503)	29,639
Total funds	161,559	291,483	(225,386)	227,656

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

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
Unrestricted Funds	76,150	175,277	(105,235)	2,556	148,748
Restricted					
Essex Community Foundation (1)	17,432	-	(17,432)	-	-
Essex Community Foundation (2)	2,900	-	(2,900)	-	-
Essex Community Foundation (3)	2,556	-	-	(2,556)	-
Essex County Council (4)	2,880	-	(2,880)	-	-
Essex Youth Trust (5)	4,000	-	(4,000)	-	-
FSJ Charities (6)	3,000	-	(3,000)	-	-
Souter Charitable Trust (7)	3,000	-	(3,000)	-	-
Nineveh Trust (8)	-	3,500	(3,208)	-	292
Charles S French Charitable Trust (9)	-	5,000	(5,000)	-	-
National Lottery (10)	-	8,143	-	-	8,143
Comic Relief (11)	-	4,376	-	-	4,376
Total restricted funds	35,768	21,019	(41,420)	(2,556)	12,811
Total funds	111,918	196,296	(146,655)	-	161,559

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

(1) 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 was all spent in the last financial year.

(2) 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 all spent in the last financial year.

(3) 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.

(4) Essex County Council - £2,880 was granted to contribute towards trips and activities for the beneficiaries of the Charity. This was all spent in the last financial year

(5) Essex Youth Trust - £4,000 was granted to contribute towards trips and activities for the beneficiaries of the Charity. This was all spent in the last financial year.

(6) 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 all spent in the last financial year.

(7) 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 all spent in the last financial year.

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

(9) Charles S French Charitable Trust - a grant of £5,000 was received to be spent on key workers' salaries. This was all spent in the last financial year.

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

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

(12) Essex Community Foundation - Grants totalling £10,000 were given to contribute to the Operations Manager's salary.

(13) Tula Trust - Grants totalling £2,000 were received to be used on key workers' salaries.

(14) Eastlight - Grants totalling £875 were received to be used on key workers' salaries.

(15) Braintree District Council Grants - Grants totalling £2,202 were received to buy sheds and astroturf.

(16) National Lottery Awards - Grants totalling £18,455 were awarded to be used on key workers' salaries. This grant has been awarded to cover a two year period, however, as the money was received in late February 2025, only one month of expenditure has been allocated against this fund.

(17) Essex Community Foundation - Grants totalling £8,923 were awarded from Braintree District and Eastlight Community Fund and are to be used on key workers' salaries.

(18) Charles French Charitable Trust - Grants totalling £5,000 were awarded to contribute to key workers' salaries.

(19) Tudwick Foundation - Grants totalling £1,500 were awarded to contribute to key workers' salaries.

22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	22,106	-	22,106
Current assets	182,266	29,639	211,905
Current liabilities	(6,355)	-	(6,355)
Total net assets	198,017	29,639	227,656

	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	148,748	12,811	161,559

23 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 £113,240 of funding during the year.