

# OUR IMPACT 2022

We are proud to have supported 1342 people

## TEENSPLUS

611 Young carers and young people with disabilities benefitted  
62 Home challenges 130 hampers and 419 Activity days



## GROUP HOLIDAYS

5 Adults with disabilities and 12 Young people with disabilities enjoyed a supported, independent break away



**THE 3H FOUNDATION**  
*Putting ability, into disability*

## TRUSTEES' REPORT AND FINANCIAL STATEMENT

## CARER SUPPORT

195 Carers supported  
60 Hampers Sent  
15 Afternoon teas  
120 Luxury spa days

## GRANTS

152 Grants awarded  
519 People got away on holiday



**For the year ended  
31 December 2022**

Charity number: 286306  
Company number: 1690253



**THE 3H FOUNDATION**  
**YEAR ENDED 31 DECEMBER 2022**

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LEGAL AND ADMINISTRATIVE INFORMATION

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<b>COMPANY NUMBER</b>	1690253
<b>REGISTERED CHARITY</b>	286306
<b>TRUSTEES</b>	Stephen Clark (Chairman) Ed Langridge (Deputy Chairman) Tony Lavender David Pate Eric Maude (appointed 9 May 2022)
<b>MEMBERS</b>	Alison Bentley Jane Scholes Robert Taylor
<b>CHARITY MANAGER</b>	Corina Rumsey
<b>REGISTERED OFFICE</b>	B2 Speldhurst Business Park Langton Road Speldhurst Tunbridge Wells TN3 0AQ
<b>BANKERS</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>INDEPENDENT EXAMINER</b>	A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE
<b>SOLICITORS</b>	Thomson Snell & Passmore 3 Lonsdale Gardens Tunbridge Wells Kent TN1 1NX

## REPORT OF THE TRUSTEES

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The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their annual report and the unaudited financial statements for the year ended 31 December 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Legal and administrative information set out on the previous page forms part of this report.

### MISSION STATEMENT

*'To provide holidays, short breaks and activities for adults and children with disabilities, and periods of respite for carers.'*

### OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- 1) To provide relief for children and adults with disabilities by organising short breaks away, with others, enabling at the same time the regular carers to have a period of respite.
- 2) To provide financial assistance for families with a family member(s) who have physical or mental disabilities and who are on low incomes to get a modest UK holiday break with their family and/or their carers.
- 3) To communicate with people with disabilities and young carers in their own homes by way of sending respite hampers and challenges to stimulate and excite and bring a little sunshine into their lives.
- 4) To help preserve the health and well-being of people who are caring for those with disabilities, to get a short period of respite in a relaxing environment.

### Review of 2022

2022 has seen the charity continue with its diversity of approaches and grow further in helping the beneficiaries with which it supports. Heading back into the community and building on our contacts has helped further the reach of our name and reputation.

### Activity Holiday Programme

These holidays have been at the heart of what 3H does and has been doing since it started in 1975. For 2022 two group holidays went ahead – one an activity holiday in South Wales, the other a sailing holiday on the East Coast. Both holidays were very popular and well received. The feedback from the guests demonstrated that the venues, activities, and content of the holidays were just right for their needs and enjoyment. The adults were able to travel independently and experience new activities and friendships.

The young people who attended the sailing holiday expressed the following:

***'We had the most incredible time whilst sailing with the Cirdan trust. We had opportunities to be independent, test ourselves and experience a once in a lifetime adventure thanks to your support!'***

***The words "best trip ever" were used several times throughout our voyage and the laughs we shared will stay with us for a lifetime. From being gently rocked to sleep by the boat, to helping in the galley making meals, to setting a new speed record for the ship, there was not a single moment that we weren't smiling, laughing, and living in the moment.'***

***Thank you again for all the support you gave us to enable us to enjoy and be a part of such a special adventure.'***

## **REPORT OF THE TRUSTEES**

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For 2023 we have already arranged two sailing trips, one for young people with disabilities and one for young carers, and two adult holidays one based in North Wales and one in Scarborough.

### **Holiday Grant Programme**

Following a couple of years with pandemic lockdowns and uncertainty with traveling, 2022 saw an unprecedented number of enquiries for the grant programme. Many people with disabilities were having to isolate themselves and for them and their carers the chance to get away, enjoy themselves and have a much-needed break from the confines of their circumstances was highly needed. We awarded 152 grants allowing 519 people to get away with 205 of these having a disability. The sheer number of enquiries made the administration of this programme extremely challenging, and it is with great credit to the team for organizing and adapting the processes to keep on top of applications.

### **Carers Support Programme**

There are over seven million carers in the UK who need a break from time to time and a short period away is a vital ingredient to help their mental well-being.

We are fortunate to have established connections with two fabulous venues, Ashdown Park Hotel and Leisure Centre in East Sussex and Hempstead House Hotel in Sittingbourne. At these hotels we organize, through our Carer Support Programme along with a caring organization, for carers of disabled people to enjoy a spa day including lunch or afternoon tea, full use of all the facilities and a treatment within the leisure Centre. This is an important break for them, getting away from the constant challenges they face on a day-to-day basis. During 2022 we were able to help 120 carers get some time away.

Along with the Spa days we have continued to supply carers with respite hampers supporting 60 carers have a lovely gift including pamper items, plants, baking and treats. We have also put on an Afternoon tea for 15 carers bringing them together for some respite and a chance to meet other in similar situations.

### **TeensPLUS Programme**

Having identified the number of teenagers with disabilities and those youngsters who care for others, 3H created a TeensPlus Programme where we provide activities at home and away, and work with schools across the country to arrange funded activities and day trips out. These young people can get time away from the stresses of everyday life with visits to theatres, the seaside, parks, and cinemas. Collaborating with specialist schools and youth groups, whose pupils are disabled or who have learning difficulties has been highly successful in 2022 with 419 young people being supported in this way.

The TeensPLUS programme also supplied challenge packs for those with disabilities and young carers and young carer hampers. This remains extremely popular and well received. Setting the challenges stimulates and helps with mental stress, builds new skills and is some fun at the same time. 62 Challenges were completed, and 130 Hampers sent.

### **Outreach**

With all our programmes we try to ensure a national reach as best as we possibly can, whether physically or virtually. We meet and reach out to organisation's across the country to make them aware of our services. We have done this within all our programmes contacting and working with carer organisations, disability support groups and Hotels. This is to ensure that the services we offer are available where those in need are.

### **Social Media**

We continue to be very pro-active on the social media front, building up large numbers of followers and getting our messages across to a wide spectrum of people. It is also useful to keep in touch with our guests and volunteers, past and present.

## **REPORT OF THE TRUSTEES**

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### **Trusts and Corporate Fundraising**

Whilst opportunities with businesses and, to some extent trusts, are still being affected by the pandemic and cost of living crisis, we were grateful for the level of funding support in 2022. Our charity of the year relationship with Psigma finished in 2022 and we were incredibly grateful for their support. We continue to receive donations thanks to the efforts of the fundraising team, and 2022 was a healthy one in that respect. We are grateful to those organizations, trusts and livery companies, including the Wheelwrights and Skinners Companies who support our work. We have also been encouraged by some renewed relationships that have been unable to support since before the pandemic. Organised events such as golf days which have in the past been an important source of income, have mostly been cancelled, but in 2022 we did get back out to events in the community competing in the Tunbridge Wells Soapbox race and running our own Christmas Market. We were delighted to be chosen by Specs Savers Tunbridge Wells as their charity of the year moving into 2023.

As circumstances in the charitable sector continue to improve will look forward to continuing to engage with the community.

### **Public benefit**

The Trustees have regards to the guidance issues laid down by the Charities Commission on public benefit when reviewing the charitable company's objectives and planning future activities. Applications to the charity are open to all who meet the eligibility criteria. Holidays and outings for our guests, carers and grant applications are a lifeline to help them cope with the difficulties and stresses of their everyday lives. In current times, this is more important than ever.

### **Financial Review**

2022 whilst still facing some challenges brought on by the pandemic and the cost-of-living crisis, saw a return of some of our activities and benefits continue with our new initiatives. We have been grateful for the support of our donors which we saw a growth during 2022. We continue to review expenditure and negotiate contracts to obtain the fairest deal for the charity. Our property owner has maintained both our reduction to a rolling 12-month lease and costs. With careful cashflow management and opportune fundraising strategies we ended the year with a small deficit of £10,194 (2021: surplus of £54,482). Our funds will continue to support our beneficiaries in 2023.

### **Investment Policy and Objectives**

3H operates with a low-risk attitude towards investments whilst looking for reasonable returns. The trustees are satisfied with the performance of investments in the year under review.

### **Reserves**

We are susceptible to financial market conditions, so it is the aim of the trustees to endeavour to hold reserves equal to the restricted funds, operating costs and commitments for a six-month period, plus an additional amount to accommodate lease commitments and variations. This is in the region of £100,000 - £130,000. Our free reserves, that is unrestricted reserves excluding those represented by tangible fixed assets and designated funds, amount to £60,214 (2021: £72,217) at the balance sheet date

## **THE FUTURE**

### **Activity Holidays Programme**

It is good news that the holidays for our young people and adults with disabilities restarted this year, 2022. Two adult holidays have been arranged for 2023, one in North Wales and one in Scarborough. These holidays will see the guests enjoy typical holiday day trips alongside some more adventurous activities. In addition, a seven-day sailing holiday for young carers and a four day sailing holiday for young people with

## **REPORT OF THE TRUSTEES**

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disabilities has been arranged with the Cirdan Sailing Trust. They are based at Ipswich in East Anglia. We aim to continue to grow our group holidays moving into 2024.

### **Holiday Grant Programme**

Our Holiday Grant Programme is vital for families on low incomes with a disabled member to get a break away together as a family unit. In normal times the stress and strain of living with disability is hard, but during the pandemic it was infinitely worse. So, it was really pleasing to be able to help so many people get away from the confinement of their surroundings. We fully expect the demand in the coming twelve months to be considerable, so our fundraising efforts specifically for this Grant Programme are fully focused to be able to help the maximum number of people. Some donors request that their funds are restricted to helping people according to their wishes, and this the charity totally respects.

### **Carer Support Programme**

We will continue to work with carer organisations in the south-east, to organise 'Spa Day' breaks for carers as well as sending out Carer Hampers to those who cannot leave those they care for. At Ashdown Park Hotel and Hempstead House Hotel, carers come and spend a day relaxing in the spa where they receive a treatment and the use of the spa's facilities, enjoy lunch and afternoon tea, and go home refreshed ready to take up the next challenge with their batteries recharged.

### **TeensPLUS Programme**

Through our TeensPlus programme, we are continuing to work with schools who look after children with disabilities and/or learning difficulties, enabling them to enjoy days out in groups to visit theatres or events in rural or urban situations. One concept which has proved very popular with teenagers with disabilities is to engage, support and entertain them by providing challenge packs delivered to their door which aim to support the development of life skills. These packs bring much-needed relief to their lives so we aim to continue with four challenges during 2023.

### **Activity Hampers**

Adult and young carers also get help and support by way of activity hampers full of respite gifts. We work with caring organizations to identify those who would benefit from recognition of the wonderful work they do supporting their loved ones and 3H have helped many carers in need.

The idea of sending a hamper came into being during the Covid restrictions, when the ability to be able to help disabled, people became almost impossible. The 3H office came up with the idea of getting hampers to those in their own homes – which included not just food items but also games and competitions which would help their days to have added interest and excitement. This proved very successful to the point that 3H are now working with community groups and carer organizations across the country to make these available to more and more people. Nominations come via lead organisations and will be available for both adult and teenager carers.

### **Summary**

We do and will continue to liaise with other charitable organisations and community groups, schools, and health professionals in order to offer the best possible help to our beneficiaries, now and in the future.

## **STRUCTURE GOVERNANCE AND MANAGEMENT**

### **Governing Document**

3H Foundation is a company limited by guarantee (registered number 16902530) Governed by its Memorandum and Articles of Association dated 1983 (amended July 2018). It is registered as a charity with the Charity Commission (registration number 286306).

## **REPORT OF THE TRUSTEES**

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### **Patron**

The Trustees are delighted to have Dr Karen Darke MBE as a patron. She was a Paralympic gold medal winner at the Rio games in 2016 and her experience and enthusiasm in the world of disability is well-known. This is what she says about 3H:

“The 3H Foundation continues to build on its success over the past five decades and has evolved and adapted its work empowering those with disabilities and supporting their families and carers. They are a small charity performing mighty work – keep it up 3H! “

### **Members**

The members of the company are the trustees and supporters of the charity. New members may be appointed at the discretion of the Trustees.

### **Recruitment, Induction and Training of Trustees**

New Trustees are welcomed, and an induction pack is given to prospective applicants followed by informal/formal meetings with the Charity Manager, Chairman and /or Deputy Chairman, followed by circulation of the applicant's CV to the rest of the Board of Trustees if advised by the Chairman a/Deputy Chairman. The applicant may be formally invited to become a co-opted trustee prior to becoming elected at the AGM. In-house induction suited to the skills/experience/responsibilities of the new trustee is undertaken.

In May 2022 Eric Maude was welcomed to the board.

### **Organisational structure**

The 3H Foundation is controlled by a Board of Trustees chaired by Stephen Clark.

At the annual Strategic Planning Meeting, the Trustees approve policies to be pursued during the coming year in terms of Group Holidays, the Grant Programme, the TeensPLUS Programme, the Carers Support Programme, the Hamper and Challenge Packs and avenues for fundraising.

The Charity currently employs five part-time members of staff: Corina Rumsey (Charity Manager) who reports to the Board of Trustees and manages the operational business of the charity in addition to duties as a Finance Officer; Bridget Perrin (Grants Administrator); Claire Sanderson (Operating and Marketing Lead) Suzanne Vidamo (Grants Administrator) Sarah Dean (Trust & Corporate Fundraiser). Sarah joined in March 2022 and is a welcome addition to the 3H team.

Thanks is due to the trustees who support and encourage the staff during the year, and the trustees want to acknowledge and thank the team with their dedication, care and compassion enabling so many beneficiaries to be supported.

### **Trustees**

The Directors of the company, who are also the Trustees for the purpose of charity law, are set out on Page 1 of this Report.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the



**REPORT OF THE TRUSTEES**

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charitable company for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

By Order of the Board

**Stephen Clark**

**Chairman**

Date: 26 April 2023

**THE 3H FOUNDATION  
YEAR ENDED 31 DECEMBER 2022**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE 3H FOUNDATION**

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I report to the charity trustees on my examination of the financial statements of 3H Fund (Helping Hands for Holidays) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

**Independent examiner's statement**

I have completed my examination and I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 and in order to enable a proper understanding of the accounts to be reached.

**A S Healey FCA CTA DChA**  
**Lindeyer Francis Ferguson Limited**  
Chartered Accountants  
North House  
198 High Street  
Tonbridge  
Kent TN9 1BE

Date: 27 April 2023

THE 3H FOUNDATION

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME FROM:</b>					
Donations and legacies	3	134,198	67,865	202,063	227,886
Charitable activities:					
Holiday contributions		2,285	-	2,285	-
Other trading activities:					
Fundraising events		1,357	-	1,357	241
Investment income		2,273	-	2,273	1,391
<b>Total income</b>		<b>140,113</b>	<b>67,865</b>	<b>207,978</b>	<b>229,518</b>
<b>EXPENDITURE ON:</b>					
Raising funds	4	18,216	-	18,216	15,403
Charitable activities	5	111,738	79,904	191,642	163,430
<b>Total expenditure</b>		<b>129,954</b>	<b>79,904</b>	<b>209,858</b>	<b>178,833</b>
Net (losses)/gains on investments		( 8,314)	-	( 8,314)	3,797
<b>NET (EXPENDITURE) / INCOME AND NET MOVEMENT IN FUNDS</b>	<b>7</b>	<b>1,845</b>	<b>( 12,039)</b>	<b>( 10,194)</b>	<b>54,482</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		79,798	113,729	193,527	139,045
<b>Total funds carried forward</b>	<b>13</b>	<b>81,643</b>	<b>101,690</b>	<b>183,333</b>	<b>193,527</b>

## THE 3H FOUNDATION

### BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	9	-	-
CAF investment funds	10	71,912	78,152
		<u>71,912</u>	<u>78,152</u>
<b>CURRENT ASSETS</b>			
Debtors	11	36,555	32,541
Cash at bank and in hand		80,490	87,702
		<u>117,045</u>	<u>120,243</u>
<b>CREDITORS:</b> Amounts falling due within one year	12	( 5,624)	( 4,868)
<b>NET CURRENT ASSETS</b>		<u>111,421</u>	<u>115,375</u>
<b>NET ASSETS</b>		<u><b>183,333</b></u>	<u><b>193,527</b></u>
<b>FUNDS</b>			
Unrestricted funds	13	81,643	79,798
Restricted funds	13	101,690	113,729
		<u><b>183,333</b></u>	<u><b>193,527</b></u>

For the financial year ended 31 December 2022 the charitable company was entitled to exemption from audit under section 477 Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476; and
- The trustees, who are also the directors of the charitable company for the purposes of company law, acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of the financial statements.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 26 April 2023 and were signed on its behalf by:

**Stephen Clark - Chairman**

Company number: 1690253

## THE 3H FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 STATUS

The 3H Foundation is a charitable company limited by guarantee incorporated in England & Wales. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the Trustees' Report.

#### 2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Basis of preparation**

The financial statements have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The 3H Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are prepared in pounds sterling, which is the functional currency of the charity, and rounded to the nearest £1.

##### **Income**

Donations and grants are recognised when the charity has entitlement to the funds, any performance conditions attached to the funds have been met, it is probable that the income will be received and the amount can be measured reliably. For donations this is usually on receipt. For grants this is usually when a formal offer is made in writing, unless the grant contains terms and conditions which must be met before the charity is entitled to the funds.

Income from legacies is recognised when there has been a grant of probate, the executors have established that there are sufficient assets in the estate to pay the legacy, and any conditions attached to the legacy are within the charity's control or have been met.

Holiday contributions represent the proportion of holiday costs recovered directly from the individual holiday-makers and carers; these are recognised when the holiday takes place.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**2 ACCOUNTING POLICIES continued**

**Expenditure**

Expenditure is recognised when there is a legal or constructive obligation to transfer resources to a third party, settlement is probable and the amount can be measured reliably. Expenditure is stated gross of irrecoverable VAT and has been classified under headings that aggregate all costs related to the category. Grants payable are accounted for when the grant has been promised in writing to the recipient.

Staff costs are allocated across fundraising, the four charitable activities and administrative activities undertaken by the charity on the basis of staff time. Support costs are allocated to charitable activities on the basis of direct costs and staff costs.

**Financial instruments**

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the statement of financial activities.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds which are set aside by the trustees from time to time for specific purposes.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment:	25% on cost
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**Investments**

Investments held within CAF investment funds are stated at market value. All movements in valuation are taken to the statement of financial activities.

**Pension scheme**

The charity operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost represents contributions payable by the charity to the fund.

**Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

## THE 3H FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

<b>3 INCOME FROM DONATIONS AND LEGACIES</b>	<i>2022</i> £	<i>2021</i> £
Donations and grants	202,063	227,416
Legacies	-	470
	<u>202,063</u>	<u>227,886</u>

In the prior period, restricted income from donations and legacies amounted to £97,050.

<b>4 EXPENDITURE ON RAISING FUNDS</b>	<i>2022</i> £	<i>2021</i> £
Direct fundraising costs	738	-
Allocated costs:		
Staff costs	12,902	10,707
Support costs (Note 6)	4,576	4,696
	<u>18,216</u>	<u>15,403</u>

### **5 EXPENDITURE ON CHARITABLE ACTIVITIES**

	<i>2022</i> <i>Direct</i> <i>costs</i> £	<i>2022</i> <i>Staff</i> <i>costs</i> £	<i>2022</i> <i>Support</i> <i>costs</i> £	<i>2022</i> <i>Total</i> £	<i>2021</i> <i>Total</i> £
Holiday programme	15,817	7,024	8,102	30,943	10,320
Grant programme	53,083	19,003	25,568	97,654	99,007
Outreach	-	2,298	815	3,113	4,396
Carers support	18,030	6,762	8,794	33,586	30,823
TeensPLUS	12,424	7,024	6,898	26,346	18,884
	<u>99,354</u>	<u>42,111</u>	<u>50,177</u>	<u>191,642</u>	<u>163,430</u>

The direct costs of the Grant Programme relate to grants made to individuals to enable disabled people on low incomes to organise a modest UK holiday with their families and / or carers.

In the prior period, restricted expenditure on charitable activities amounted to £57,377.

## THE 3H FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

<b>6 SUPPORT COSTS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<i>General support</i>		
Staff costs	24,587	27,704
Office accommodation	15,236	10,191
Insurance	2,112	4,034
Telephone, post and stationery	2,541	2,594
Repairs, maintenance and computer costs	2,704	1,969
Other office running expenses	2,257	2,847
Depreciation	-	36
Payroll and accounts preparation	3,296	3,164
<i>Governance</i>		
CQC costs	-	80
Independent examination	2,020	1,900
	<b>54,753</b>	<b>59,021</b>
<b>7 NET (EXPENDITURE) / INCOME AND NET MOVEMENT IN FUNDS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation	-	36
Operating lease rentals	8,610	8,610
Independent examiner's fees - examination	2,020	1,900
Independent examiner's fees - accounts	1,550	1,500
Independent examiner's fees - other services	1,746	1,664
	<b>13,926</b>	<b>13,710</b>
<b>8 STAFF COSTS</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	75,997	71,721
Employer's pension contributions	3,603	3,555
	<b>79,600</b>	<b>75,276</b>

The average number of employees during the year was 5 (2021: 5). No member of staff earned over £60,000 in the year or the previous year. None of the trustees received any remuneration in their capacity as trustee during the year, and no trustees were reimbursed expenses (2021: none).

The key management personnel of the charity is considered to be the trustees and the Charity Manager. The total emoluments of the key management personnel of the charity were £27,046 (2021: £24,570).



## THE 3H FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 9 TANGIBLE FIXED ASSETS

*Fixtures,  
fittings &  
equipment  
£*

##### **Cost**

At 1 January 2022

7,778

Disposals

( 538)

At 31 December 2022

7,240

##### **Depreciation**

At 1 January 2022

7,778

Eliminated on disposal

( 538)

At 31 December 2022

7,240

##### **Net book value**

At 31 December 2022

-

At 31 December 2021

-

#### 10 CAF INVESTMENT FUNDS

2022  
£

2021  
£

Market value at 1 January 2022

78,152

72,964

Dividends and interest accumulated

2,074

1,391

Change in market value

( 8,314)

3,797

Market value at 31 December 2022

71,912

78,152

Analysis of funds (all held within the UK):

CAF Income Fund

28,698

33,466

CAF Balanced Growth Fund

43,214

44,686

71,912

78,152

#### 11 DEBTORS

2022  
£

2021  
£

Prepayments and accrued income

36,555

32,541

36,555

32,541

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals	5,371	4,336
Other taxation and social security	253	532
	<u>5,624</u>	<u>4,868</u>

13 ANALYSIS OF CHARITABLE FUNDS

<i>Current year</i>	<i>At 1 Jan 2022 £</i>	<i>Incoming resources £</i>	<i>Resources expended £</i>	<i>Net gains on investments and transfers £</i>	<i>At 31 Dec 2022 £</i>
<b>Unrestricted funds:</b>					
General fund	72,217	113,113	( 116,802)	( 8,314)	60,214
Designated funds	7,581	27,000	( 13,152)	-	21,429
	<u>79,798</u>	<u>140,113</u>	<u>( 129,954)</u>	<u>( 8,314)</u>	<u>81,643</u>
<b>Restricted funds:</b>					
UK Holiday Grant Programme	69,679	65,695	( 46,426)	( 17,600)	71,348
Holiday Programme	17,650	250	( 23,900)	6,000	-
TeensPLUS	26,400	500	( 8,158)	( 5,955)	12,787
Carers Support Programme	-	1,420	( 1,420)	17,555	17,555
	<u>113,729</u>	<u>67,865</u>	<u>( 79,904)</u>	<u>-</u>	<u>101,690</u>
<b>Total funds</b>	<u>193,527</u>	<u>207,978</u>	<u>( 209,858)</u>	<u>( 8,314)</u>	<u>183,333</u>
<i>Prior year</i>	<i>At 1 Jan 2021 £</i>	<i>Incoming resources £</i>	<i>Resources expended £</i>	<i>Other gains / transfers £</i>	<i>At 31 Dec 2021 £</i>
<b>Unrestricted funds:</b>					
General fund	56,526	121,968	( 110,074)	3,797	72,217
Designated funds	8,463	10,500	( 11,382)	-	7,581
	<u>64,989</u>	<u>132,468</u>	<u>( 121,456)</u>	<u>3,797</u>	<u>79,798</u>
<b>Restricted funds:</b>					
UK Holiday Grant Programme	50,406	69,550	( 50,277)	-	69,679
Holiday Programme	17,650	-	-	-	17,650
TeensPLUS	6,000	26,400	( 6,000)	-	26,400
Carers Support Programme	-	1,100	( 1,100)	-	-
	<u>74,056</u>	<u>97,050</u>	<u>( 57,377)</u>	<u>-</u>	<u>113,729</u>
<b>Total funds</b>	<u>139,045</u>	<u>229,518</u>	<u>( 178,833)</u>	<u>3,797</u>	<u>193,527</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**13 ANALYSIS OF CHARITABLE FUNDS (continued)**

The Holiday Programme relates to funds received specifically for group holidays.

The UK Holiday Grant Programme relates to funds received specifically for the programme and / or to benefit a particular geographical area or a particular group, for example children.

TeensPLUS relates to funds received specifically for young carers and adults aged 13 to 25. Funds are used to provide activities at home and to provide funded activities and day trips for schools and youth organisations.

The Carers Support Programme relates to funds received to support carers. Funds are used to provide pamper days, pamper hampers and afternoon tea vouchers.

There is a transfer from the UK Holiday Grant Programme of £17,600 and the TeensPLUS programme of £5,955. These relate to donations received last year which have been re-allocated across the restricted fund activities as they relate to a specific geographical area rather than a specific activity.

Unrestricted funds are designated towards planned activities where potential deficits on restricted fundraising or contributions from individuals has been noted. At the year end designations have been made to fund specific grants and activities for children in 2023.

**14 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

<i><b>Current year</b></i>	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Investments	71,912	-	71,912
Net current assets	9,731	101,690	111,421
	<u>81,643</u>	<u>101,690</u>	<u>183,333</u>
 <i><b>Prior year</b></i>	 <i>Unrestricted funds 2021 £</i>	 <i>Restricted funds 2021 £</i>	 <i>Total funds 2021 £</i>
Investments	78,152	-	78,152
Net current assets	1,646	113,729	115,375
	<u>79,798</u>	<u>113,729</u>	<u>193,527</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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**15 FINANCIAL COMMITMENTS**

At 31 December 2022 the charity was committed to making total future lease payments under non-cancellable operating leases are follows:

	2022 £	2021 £
Land and buildings		
Operating leases which are due within one year	6,833	6,833

**16 RELATED PARTY TRANSACTIONS**

During the year, the charity obtained design services totalling £862 (2021: £630) from Hold Design Agency, a business in which Ed Langridge's son is a director.