

OUR IMPACT 2023

We are proud to have supported 823 people.

TEENSPLUS

195 Young carers and young people with disabilities benefitted
80 Home challenges 75 hampers and 40 Activity days



GROUP HOLIDAYS

11 Adults with disabilities and 15 Young people with disabilities/carers enjoyed a supported, independent break away.



THE 3H FOUNDATION
Putting ability, into disability

TRUSTEES' REPORT AND FINANCIAL STATEMENT

CARER SUPPORT

GRANTS

130 Grants awarded.
406 People got away on holiday



**For the year ended
31 December 2023**

Charity number: 286306
Company number: 1690253

196 Carers supported.
70 Hampers Sent
15 Afternoon teas
111 Luxury spa days



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LEGAL AND ADMINISTRATIVE INFORMATION

COMPANY NUMBER	1690253
REGISTERED CHARITY	286306
TRUSTEES	David Pate (Chairman) Ed Langridge (Deputy Chairman) Tony Lavender Stephen Clark Eric Maude
MEMBERS	Alison Bentley Jane Scholes Robert Taylor
CHARITY MANAGER	Corina Rumsey
REGISTERED OFFICE	B2 Speldhurst Business Park Langton Road Speldhurst Tunbridge Wells TN3 0AQ
BANKERS	Lloyds Bank Plc 82 Mount Pleasant Road Tunbridge Wells TN1 1RP
INDEPENDENT EXAMINER	A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE
SOLICITORS	Thomson Snell & Passmore 3 Lonsdale Gardens Tunbridge Wells Kent TN1 1NX

REPORT OF THE TRUSTEES

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 2023.

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.

Patron

The Trustees are delighted to have Dr Karen Darke MBE as their 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!"

Report of the Trustees

2023 has seen the charity continue with its diversity of approaches and grow further in helping the beneficiaries with which it supports. With more community events attended during the year we have been able to further our reach and build our reputation. As we emerged from the pandemic into the cost-of-living crisis, we continue to keep a focus on ensuring the charity can continue to provide quality services in the face of growing demand. We would like to extend our sincere gratitude and thanks to everyone who has supported The 3H Foundation in the last year, donors, fundraisers, staff and volunteers.

Programme Overview

All the services and programmes that we provide fit into our mission and objectives.

Activity Holidays Programme

These holidays have been at the heart of what 3H does and has been doing since it started in 1975. For 2023 four group holidays went ahead – two adult activity holidays, one in South Wales and the other in Scarborough. We also arranged two sailing holidays on the East Coast. These were for young carers and young people with disabilities. All 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:

'Thank you so much for this trip...The change in our young people over the five days was a pleasure to witness. They learnt lifetime skills and have memories they will never forget...'

'Thank you for the brilliant idea of getting this trip together. I expected it to be good but not this good!!'

Those on the Adult holidays expressed:

'The Holiday... made me feel more independent...'

REPORT OF THE TRUSTEES

'It was such an excellent chance for her to have lots of different experiences and develop all sorts of skills... She also has now some fantastic memories...'

For 2024 we have already arranged two sailing trips, one for young people with disabilities and one for young carers, and two adult holidays, both based in Nutley Edge in Ashdown Forest.

Holiday Grant Programme

2023 continued to see an unprecedented number of enquiries for the grant programme. Many people with disabilities find a holiday or break not a luxury but a real lifeline, the chance to get away, enjoy themselves and have a much-needed break from the confines of their circumstances. We were very pleased to have awarded 130 grants allowing 406 people to get away with 177 of these having a disability. The sheer number of enquiries made the administration of this programme extremely time-consuming, so this year the team took on the challenge, with the help of a volunteer, in creating a new CRM based platform for all applications to feed into this will be implemented for 2024.

'...it was a holiday packed full of memories for us both.'

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 organise, through our Carer Support Programme along with a caring organisation, 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 2023 we were able to help 126 carers get some time away. We are currently working with Care for the Carers and 21 together for these respite days.

During 2023 we made the decision to introduce our own 'Carer Register' this allows us to directly link with unpaid carers and give the support. The register proved extremely popular and was soon up to capacity.

We have continued to supply carers with respite hampers supporting 70 carers have a lovely gift including pamper items, plants, baking, and treats. We are now sending these hampers out to the carers on our register.

'...Being a carer is hard work. Three of my children are on the autistic spectrum and to receive such a delightful package made me feel quite emotional especially when I read the kind words in your letter. It often feels like my efforts are unseen and you made me feel appreciated.'

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 2023 with 40 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. 80 Challenges were completed, and 75 Hampers sent.

'Thankyou so much for the package containing activities for my daughter Hannah to do. She enjoyed doing them with her sister and cousin who helped her to complete them. We are so grateful to you for this and for giving Hannah the opportunity to do some fun things during her summer.'

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.

REPORT OF THE TRUSTEES

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. 2023 saw a real correlation between posts and links to other organisations, and the take-up of our programmes.

Fundraising

Whilst opportunities with businesses and, to some extent trusts, are still being affected by the cost-of-living crisis, we were grateful for the level of funding support in 2023. We continue to receive donations thanks to the efforts of our fundraiser, and 2023 was a healthy one in that respect. We are grateful to those organisations, 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. In 2023 we did get back out to numerous events in the community including, the Tunbridge Wells Soapbox race, The London Big Half, Fringe Festival, Christmas Tree Festival and running our own Christmas Market.

We were delighted to be chosen by Specs Savers Tunbridge Wells as their charity of the year which started in 2022 and we are both keen to continue this into 2024.

During 2023 we also contacted another local company FourBlue, the connection was made via our social media platform. FourBlue went on to carry out a sponsored walk around Bewl Water for us of which the proceeds were very much appreciated.

In 2023 we were delighted to receive support from 73 Trusts, 25 Individuals, 9 Businesses and 7 Fundraisers.

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

2023, 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 2023. We continue to review expenditure and negotiate contracts to obtain the fairest deal for the charity. With careful cashflow management and opportune fundraising strategies we ended the year with a surplus of £4,840 (2022: deficit of £10,194). This is funds that will be supporting our beneficiaries in 2024.

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 endeavor 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 restricted free reserves, that is unrestricted reserves excluding those represented by tangible fixed assets and designated funds, amount to £82,771 (2022: £60,214) at the balance sheet date.

The Future

Group Holidays Programme

It is with great pleasure that we have started working with Outward Charity who own Nutley Edge on the outskirts of Ashdown Forest for our 2024 adult holidays. Two adult holidays have been arranged for 2024 in this location. These holidays will see the guests enjoy typical holiday day trips alongside some more adventurous activities. In addition, two five-day sailing holidays, one for young carers and one for young people with 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 2025.

REPORT OF THE TRUSTEES

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. The stress and strain of living with disability is hard on the whole family unit. We fully expect the demand in the coming twelve months to be considerable, and we are prepared with our new application system to be able to support more beneficiaries in 2024. We go into the year with a significant amount of restricted funding for this programme so will ensure that spending is carried out according to our donors' wishes.

Carer Support Programme

We will continue to work with our carer organisations in the south-east, to organise 'Spa Day' breaks for unpaid carers. 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.

We are delighted to hear the positive feedback our hampers give and are therefore aiming to send out 80 hampers to unpaid carers on our register during 2024. Amongst other items these include the much-appreciated COOK vouchers of which we are grateful for the support of COOK Trading in supplying these to the charity at a discount.

We will continue to look for any other opportunities to support our carers registered with us.

TeenPlus 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 2024 but these will be at the increased number of 30 each time.

2024 will see 80 Young Carer activity hampers being sent out with the help of our carer organisation contacts. These hampers give the carers activities to do enabling them to enjoy themselves with a bit of 'me' time.

50th Anniversary

2025 will be our 50th anniversary and therefore, during 2024, we will be setting up working parties to ensure a clear focus and detail for any 50th appeals and events.

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 19839AMENDED July 2018) It is registered as a charity with the Charity Commission (registration number 286306).

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/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 2023 trustee Dave Pate was appointed as the new Chairman.

Organisational structure

The 3H Foundation is controlled by a Board of Trustees chaired by Dave Pate.

REPORT OF THE TRUSTEES

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 four 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; Claire Sanderson (Operating and Marketing Lead); Suzanne Vidamo (Grants Administrator) and Sarah Dean (Trust & Corporate Fundraiser). Long term staff member Bridget Perrin retired in June 2023 and is missed by all.

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.

In May 2023, our Chairman Stephen Clark stood down after many years of service in leadership of the charity, first as Deputy Chair in 2009 and then taking chairmanship in 2011. Stephen has overseen many changes in the charity's workings. He skilfully steered 3H through a significant change in it's provision of holidays to a more sustainable and safer model of holiday procurement. A number of staff changes were led by Stephen, recruiting the team we now have, staff, trustees and volunteers; all testament to Stephen's leadership and teamwork. He has passed the chair over in good order with exciting opportunities for further growth in the years to come. We all thank Stephen for his significant contribution to the running and development of The 3H Foundation.

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 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

Date: 24 April 2024

Dave Pate - Chairman

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

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 2023.

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: 26 April 2024

THE 3H FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME FROM:					
Donations and legacies	3	142,418	82,381	224,799	202,063
Charitable activities:					
Holiday contributions		5,600	-	5,600	2,285
Other trading activities:					
Fundraising events		2,212	-	2,212	1,357
Investment income		3,570	-	3,570	2,273
Total income		153,800	82,381	236,181	207,978
EXPENDITURE ON:					
Raising funds	4	20,701	-	20,701	18,216
Charitable activities	5	136,693	78,917	215,610	191,642
Total expenditure		157,394	78,917	236,311	209,858
Net gains/(losses) on investments	10	4,970	-	4,970	(8,314)
NET INCOME/(EXPENDITURE)		1,376	3,464	4,840	(10,194)
Transfers between funds	13	7,737	(7,737)	-	-
NET MOVEMENT IN FUNDS	7	9,113	(4,273)	4,840	(10,194)
RECONCILIATION OF FUNDS:					
Total funds brought forward		81,643	101,690	183,333	193,527
Total funds carried forward	13	90,756	97,417	188,173	183,333

THE 3H FOUNDATION

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	-	-
CAF investment funds	10	79,456	71,912
		<u>79,456</u>	<u>71,912</u>
CURRENT ASSETS			
Debtors	11	15,716	36,555
Cash at bank and in hand		103,308	80,490
		<u>119,024</u>	<u>117,045</u>
CREDITORS: Amounts falling due within one year	12	(10,307)	(5,624)
NET CURRENT ASSETS		<u>108,717</u>	<u>111,421</u>
NET ASSETS		<u>188,173</u>	<u>183,333</u>
FUNDS			
Unrestricted funds	13	90,756	81,643
Restricted funds	13	97,417	101,690
		<u>188,173</u>	<u>183,333</u>

For the financial year ended 31 December 2023 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 24 April 2024 and were signed on its behalf by:

Dave Pate - Chairman

Company number: 1690253

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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 2023

3 INCOME FROM DONATIONS AND LEGACIES

	2023 £	2022 £
Donations and grants	223,690	202,063
Legacies	1,109	-
	<u>224,799</u>	<u>202,063</u>

In the prior period, restricted income from donations and legacies amounted to £67,865.

4 EXPENDITURE ON RAISING FUNDS

	2023 £	2022 £
Direct fundraising costs	815	738
Allocated costs:		
Staff costs	15,293	12,902
Support costs (Note 6)	4,593	4,576
	<u>20,701</u>	<u>18,216</u>

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	2023 <i>Direct costs</i> £	2023 <i>Staff costs</i> £	2023 <i>Support costs</i> £	2023 <i>Total</i> £	2022 <i>Total</i> £
Holiday programme	45,638	8,365	16,219	70,222	30,943
Grant programme	45,277	18,606	19,186	83,069	97,654
Outreach	-	2,583	776	3,359	3,113
Carers support	18,680	7,135	7,753	33,568	33,586
TeensPLUS	11,162	8,365	5,865	25,392	26,346
	<u>120,757</u>	<u>45,054</u>	<u>49,799</u>	<u>215,610</u>	<u>191,642</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 £79,904.

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

6 SUPPORT COSTS	2023	2022
	£	£
<i>General support</i>		
Staff costs	27,510	24,587
Office accommodation	12,828	15,236
Insurance	2,222	2,112
Telephone, post and stationery	2,381	2,541
Repairs, maintenance and computer costs	1,823	2,704
Other office running expenses	2,168	2,257
Payroll and accounts preparation	3,392	3,296
<i>Governance</i>		
Independent examination	2,068	2,020
	<u>54,392</u>	<u>54,753</u>
	<u><u>54,392</u></u>	<u><u>54,753</u></u>
7 NET MOVEMENT IN FUNDS	2023	2022
	£	£
This is stated after charging:		
Operating lease rentals	10,250	8,610
Independent examiner's fees - examination	2,068	2,020
Independent examiner's fees - accounts	1,610	1,550
Independent examiner's fees - other services	1,782	1,746
	<u>15,710</u>	<u>13,926</u>
	<u><u>15,710</u></u>	<u><u>13,926</u></u>
8 STAFF COSTS	2023	2022
	£	£
Wages and salaries	83,242	75,997
Employer's NIC	489	-
Employer's pension contributions	4,126	3,603
	<u>87,857</u>	<u>79,600</u>
	<u><u>87,857</u></u>	<u><u>79,600</u></u>

The average number of employees during the year was 5 (2022: 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 (2022: 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 £28,356 (2022: £27,046).

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

9 TANGIBLE FIXED ASSETS

*Fixtures,
fittings &
equipment*
£

Cost

At 1 January and 31 December 2023

7,240

Depreciation

At 1 January and 31 December 2023

7,240

Net book value

At 31 December 2023

-

At 31 December 2022

-

10 CAF INVESTMENT FUNDS

2023

2022

£

£

Market value at 1 January 2023

71,912

78,152

Dividends and interest accumulated

2,574

2,074

Change in market value

4,970

(8,314)

Market value at 31 December 2023

79,456

71,912

Analysis of funds (all held within the UK):

CAF Income Fund

-

28,698

CAF Balanced Growth Fund

-

43,214

CAF Income and Growth Fund

79,456

-

79,456

71,912

11 DEBTORS

2023

2022

£

£

Prepayments and accrued income

15,716

36,555

15,716

36,555

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals	4,530	5,371
Other taxation and social security	983	253
Other creditors	4,794	-
	<u>10,307</u>	<u>5,624</u>

13 ANALYSIS OF CHARITABLE FUNDS

<i>Current year</i>	<i>At 1 Jan 2023</i> £	<i>Incoming resources</i> £	<i>Resources expended</i> £	<i>Net gains on investments and transfers</i> £	<i>At 31 Dec 2023</i> £
Unrestricted funds:					
General fund	60,214	136,241	(133,850)	20,166	82,771
Designated funds	21,429	17,559	(23,544)	(7,459)	7,985
	<u>81,643</u>	<u>153,800</u>	<u>(157,394)</u>	<u>12,707</u>	<u>90,756</u>
Restricted funds:					
UK Holiday Grant Programme	71,348	60,150	(45,277)	(3,374)	82,847
Holiday Programme	-	7,231	(7,231)	-	-
TeensPLUS	12,787	5,250	(7,729)	-	10,308
Carers Support Programme	17,555	9,750	(18,680)	(4,363)	4,262
	<u>101,690</u>	<u>82,381</u>	<u>(78,917)</u>	<u>(7,737)</u>	<u>97,417</u>
Total funds	<u>183,333</u>	<u>236,181</u>	<u>(236,311)</u>	<u>4,970</u>	<u>188,173</u>
<i>Prior year</i>	<i>At 1 Jan 2022</i> £	<i>Incoming resources</i> £	<i>Resources expended</i> £	<i>Other gains / transfers</i> £	<i>At 31 Dec 2022</i> £
Unrestricted funds:					
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>
Restricted funds:					
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>
Total funds	<u>193,527</u>	<u>207,978</u>	<u>(209,858)</u>	<u>(8,314)</u>	<u>183,333</u>

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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 £3,374 and the Carers Support Programme of £4,364. These relate to expenditure in the previous year which had not been allocated.

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>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current year			
Investments	79,456	-	79,456
Net current assets	11,300	97,417	108,717
	<u>90,756</u>	<u>97,417</u>	<u>188,173</u>
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Prior year			
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>

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

15 FINANCIAL COMMITMENTS

At 31 December 2023 the charity was committed to making total future lease payments under non-cancellable operating leases are follows:

	2023	2022
	£	£
Land and buildings		
Operating leases which are due within one year	10,250	6,833
Operating leases due later than one year and not later than five years	6,347	-
	<u>16,597</u>	<u>6,833</u>

16 RELATED PARTY TRANSACTIONS

During the year, the charity obtained design services totalling £278 (2022: £862) from Hold Design Agency, a business in which Ed Langridge's son is a director.