

OUR IMPACT 2024

We are proud to have supported 1025 people.

TEENSPLUS

292 Young people benefitted in total
116 Home challenges 78 hampers and 98 Activity days



GROUP HOLIDAYS

12 Adults with disabilities and 22 Young people with disabilities/carers enjoyed a supported, independent break away.



THE 3H FOUNDATION
Putting ability, into disability

TRUSTEES' REPORT AND FINANCIAL STATEMENT

GRANTS

157 Grants awarded.
478 People got away on holiday



**For the year ended
31 December 2024**

Charity number: 286306
Company number: 1690253

CARER SUPPORT

221 Carers supported.
80 Hampers Sent
15 Afternoon teas
126 Luxury spa days



THE 3H FOUNDATION
YEAR ENDED 31 DECEMBER 2024

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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 Nicci Levy – appointed 18 June 2024 John Moreland - appointed 5 November 2024
MEMBERS	Alison Bentley
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	James Mathieson FCA 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 2024.

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 – including Finance Review

In 2024 our charity has continued to diversify its approach and expand its support for beneficiaries. Like many small charities 2024 was a challenging year as the cost-of-living pressures has affected donors' resources. Despite the reduction in funding the Trustees were able to maintain their commitments in providing high quality services amidst growing demand also influenced by cost-of-living pressures to many of our beneficiaries.

Whilst we ended 2024 with a deficit of £75,506 (£4,840 surplus 2023) the Trustees have ensured that the charity has maintained its reserves to meet its liabilities. In addition, they took multiple actions to address this including an increase in funding applications, careful cashflow management, increased advertising and a detailed review of expenditure and contracts (see note 2 to the accounts).

The Trustees acknowledge that at the balance sheet date there was material uncertainty, but the Trustees are confident that their measures are working and will secure the future as they enter the charity's 50th year and on that basis the charity is going concern. The first quarter of 2025 has been encouraging with donations and a significant legacy which has strengthened the charity's financial stability.

The Trustees and beneficiaries extend their heartfelt gratitude to all those who have continued to support 3H foundation over the past year including donors, fundraiser, staff and volunteers.

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 unrestricted free reserves, that is unrestricted reserves excluding those represented by tangible fixed assets

REPORT OF THE TRUSTEES

and designated funds, amount to £46,300 (2023: £82,771) at the balance sheet date. The actions taken by the Trustees is set out in the opening paragraph of the Report of the Trustees on page 2.

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. In 2024 four group holidays went ahead, we ran two adult activity holidays, both at Nutley Edge, on the edge of the Ashdown Forest in East Sussex. We also arranged two sailing holidays on the South Coast. These were for young carers and young people with disabilities. All the 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 adult helpers who supported the young people attending the sailing holiday expressed the following:

'...the experience they will never forget! The weather was perfect, the boat was beautiful, and the South coast looked majestic. Our young carers not only learnt to sail but also had an amazing time sunbathing, swimming, and simply enjoying the beauty of the open sea'

...'you have facilitated barriers being ripped down and accomplishments being raised as high as the mighty sails'

Those on the Adult holidays expressed:

'Thank you for giving me the opportunity to join the group... I had the best time and would love to go on another holiday next year! Nutley is absolutely gorgeous, and the staff made the experience brilliant. Thank you for helping me have an accessible holiday.' Katie

For 2025 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

2024 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 159 grants allowing 478 people to get away with 261 of these having a disability. We implemented a new CRM to help support the significant administrative task of this programme and this made the whole process much more efficient. We were very lucky to have the help of an expert volunteer to implement this CRM (customer relationship management data base) ensuring we could do this at a minimal cost to the charity.

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 Country Club in East Sussex and Hempstead House Hotel in Sittingbourne. At these hotels we organise, alongside caring organisations, for unpaid carers of disabled people to enjoy a spa day including lunch, full use of all the facilities and a treatment of their choice. This is an important break for them, getting away from the constant challenges they face on a day-to-day basis. During 2024 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 days.

2024 saw the first full year of us having our own 'Carer Register' this allows us to directly link with unpaid carers to give the needed support. The carers from this register receive our respite hampers, and we sent out 80 of these throughout the year. The hampers include pamper items, planting, baking kits and treats as well as some much need food vouchers from COOK.

'...I have just received your lovely carer hamper. What a great surprise!!!! It couldn't have come at a better time. Today I feel exhausted, deflated and super stressed. Receiving this hamper has really cheered me up. I'm so very very grateful, this has made my day! A big thank you to you all.'

REPORT OF THE TRUSTEES

TeensPlus Programme

Having identified the number of teenagers with disabilities and those youngsters who care for others, 3H created a TeensPlus Programme which provides activities at home and away, and work with schools and organisations across the country to arrange funded activities and day trips out. These young people then get time away from the stresses of everyday life through 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 2024 with 98 young people being supported in this way.

The TeensPLUS programme also sends out challenge packs for those with disabilities and young carers and also 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. 116 Challenges were completed, and 78 Hampers were sent.

"Thanks for this, it's really great for the kids to have a 'doing fun things' box of delights, especially for them, whilst life as caring for others is rewarding but difficult. A bit of fun time for themselves." - Sue, Lily's Mother

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 organisations across the country to make them aware of our services. We have done this within all our programmes by contacting and working with carer organisations, disability support groups and Hotels. This is to ensure the services we offer are available where the most need is.

Social Media

We continue to be very pro-active on social media, increasing our 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. 2024 saw a real correlation between posts and links to other organisations, and the take-up of our programmes. At the end of 2024 the Trustees took the decision to take on the services of a professional social media expert to help support this path of communication and further support our aims.

Fundraising

2024 was a challenging year for small charities with regards to fundraising, and we were no exception. We continue to receive donations thanks to the efforts of our fundraiser, and we refocused our priorities during the year ensuring the whole team were multi-skilling to support fundraising. 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 us for some time.

We were delighted to be chosen by Specs Savers Tunbridge Wells as their charity of the year which started in 2023 but continued during 2024, culminating in some of the team climbing Snowdon for us and raising £1,886.

We had 3 runners during the year who took part in the Brighton marathon week, Jack running the Marathan and Charlie and Ben running the 10k between them they raised £1,021.

In 2024 we were delighted to receive support from 69 Trusts, 24 Individuals, 8 Businesses, 3 Fundraisers and 1 Church group.

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.

The Future

50th Anniversary

In 2025, we will proudly celebrate our 50th anniversary. This milestone offers a chance to reflect on our achievements, expand our reach and support, and look forward to a bright future. We will use this occasion to bolster all appeals we are making.

Group Holidays Programme

After great feedback from beneficiaries, we will be continuing to work with Outward Charity who own Nutley Edge on the outskirts of Ashdown Forest for our 2025 adult holidays. Two adult holidays have been arranged

REPORT OF THE TRUSTEES

for 2025 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, have been arranged with the Cirdan Sailing Trust.

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 streamlined processes to be able to support more beneficiaries in 2025. 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 a welcome drink and 2 course lunch, 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 continue with this initiative during 2025 and will fundraise for this with earnest. 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 2025. This is an area where our fundraising efforts will be focusing on in order to meet our aims.

2025 will see 80 Young Carer activity hampers being sent out with the help of our carer organisation contracts. These hampers give the carers activities to do, enabling them to enjoy themselves with a bit of 'me' time.

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

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

The 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).

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.

We were delighted to appoint Nicci Levy in June 2024 and John Moreland in November 2024 as new Trustees

Organisational structure

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

At the annual Strategic Planning Meeting, the Trustees approve policies to be pursued during the coming year

REPORT OF THE TRUSTEES

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).

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.

The Trustees bring a diverse range of expertise and skills, which are invaluable to the charity's operations and mission.

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: 30 April 2025

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 The 3H Foundation for the year ended 31 December 2024.

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- matter of concern identified

I have completed my examination. I have identified a matter of concern, as there is currently a material uncertainty in relation to going concern. Details of this material uncertainty, and the trustees' actions to address this, have been included in note 2. I confirm that no other matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

James Mathieson FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent TN9 1BE

Date: 1 May 2025

THE 3H FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (*INCLUDING INCOME AND EXPENDITURE ACCOUNT*) FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME FROM:					
Donations and legacies	3	83,824	83,127	166,951	224,799
Charitable activities:					
Holiday contributions		6,200	-	6,200	5,600
Other trading activities:					
Fundraising events		592	-	592	2,212
Investment income		2,752	-	2,752	3,570
Total income		93,368	83,127	176,495	236,181
EXPENDITURE ON:					
Raising funds	4	21,610	-	21,610	20,701
Charitable activities	5	118,118	117,122	235,240	215,610
Total expenditure		139,728	117,122	256,850	236,311
Net gains on investments	10	4,849	-	4,849	4,970
NET (EXPENDITURE) / INCOME		(41,511)	(33,995)	(75,506)	4,840
NET MOVEMENT IN FUNDS	7	(41,511)	(33,995)	(75,506)	4,840
RECONCILIATION OF FUNDS:					
Total funds brought forward		90,756	97,417	188,173	183,333
Total funds carried forward	13	49,245	63,422	112,667	188,173

THE 3H FOUNDATION

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	2,225	-
CAF investment funds	10	66,257	79,456
		<u>68,482</u>	<u>79,456</u>
CURRENT ASSETS			
Debtors	11	8,088	15,716
Cash at bank and in hand		42,326	103,308
		<u>50,414</u>	<u>119,024</u>
CREDITORS: Amounts falling due within one year	12	(6,229)	(10,307)
NET CURRENT ASSETS		<u>44,185</u>	<u>108,717</u>
NET ASSETS		<u>112,667</u>	<u>188,173</u>
FUNDS			
Unrestricted funds	13	49,245	90,756
Restricted funds	13	63,422	97,417
		<u>112,667</u>	<u>188,173</u>

For the financial year ended 31 December 2024 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 30 April 2025 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 2024

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).

The trustees acknowledge that at the balance sheet date a material uncertainty exists over the charity's going status, due to a decrease in funding in the latter half of the 2024 accounting period. The trustees have taken multiple actions to address this including an increase in funding applications, increased advertising, and a detailed review of expenditure and contracts. The trustees are confident that such measures will secure the future of the charity and on this basis the charity is a going concern.

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 2024

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 2024

3 INCOME FROM DONATIONS AND LEGACIES	2024	2023
	£	£
Donations and grants	166,951	223,690
Legacies	-	1,109
	<u>166,951</u>	<u>224,799</u>

In the prior period, restricted income from donations and legacies amounted to £82,381.

4 EXPENDITURE ON RAISING FUNDS	2024	2023
	£	£
Direct fundraising costs	304	815
Allocated costs:		
Staff costs (Note 8)	16,401	15,293
Support costs (Note 6)	4,905	4,593
	<u>21,610</u>	<u>20,701</u>

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	2024	2024	2024	2024	2023
	<i>Direct</i>	<i>Staff</i>	<i>Support</i>	<i>Total</i>	<i>Total</i>
	<i>costs</i>	<i>costs</i>	<i>costs</i>		
	£	£	£	£	£
Holiday programme	45,552	9,549	16,478	71,579	70,222
Grant programme	51,707	18,752	21,071	91,530	83,069
Outreach	-	2,859	855	3,714	3,359
Carers support	21,002	7,608	8,556	37,166	33,568
TeensPLUS	14,508	9,549	7,194	31,251	25,392
	<u>132,769</u>	<u>48,317</u>	<u>54,154</u>	<u>235,240</u>	<u>215,610</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 £78,917.

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6 SUPPORT COSTS	2024	2023
	£	£
<i>General support</i>		
Staff costs	28,638	27,510
Office accommodation	15,294	12,828
Insurance	2,391	2,222
Telephone, post and stationery	2,155	2,381
Repairs, maintenance and computer costs	1,440	1,823
Other office running expenses	2,720	2,168
Payroll and accounts preparation	3,736	3,392
Depreciation	445	-
<i>Governance</i>		
Independent examination	2,240	2,068
	59,059	54,392
7 NET MOVEMENT IN FUNDS	2024	2023
	£	£
This is stated after charging:		
Depreciation	445	-
Operating lease rentals	10,250	10,250
Independent examiner's fees - examination	2,240	2,068
Independent examiner's fees - accounts	1,750	1,610
Independent examiner's fees - other services	1,986	1,782
8 STAFF COSTS	2024	2023
	£	£
Wages and salaries	87,457	83,242
Employer's NIC	1,526	489
Employer's pension contributions	4,373	4,126
	93,356	87,857

The average number of employees during the year was 4 (2023: 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 (2023: 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 £32,569 (2023: £28,356).

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9 TANGIBLE FIXED ASSETS

*Fixtures,
fittings &
equipment
£*

Cost

At 1 January 2024	7,240
Additions	2,670
At 31 December 2024	9,910

Depreciation

At 1 January 2024	7,240
Depreciation charge	445
At 31 December 2024	7,685

Net book value

At 31 December 2024	2,225
At 31 December 2023	-

10 CAF INVESTMENT FUNDS

2024
£

2023
£

Market value at 1 January 2024	79,456	71,912
Disposals	(20,000)	-
Dividends and interest accumulated	1,952	2,574
Change in market value	4,849	4,970
Market value at 31 December 2024	66,257	79,456

Analysis of funds (all held within the UK):
CAF Income and Growth Fund

66,257	79,456
66,257	79,456

11 DEBTORS

2024
£

2023
£

Prepayments and accrued income	8,088	15,716
	8,088	15,716

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024 £	2023 £
Accruals	4,503	4,530
Other taxation and social security	1,726	983
Other creditors	-	4,794
	<u>6,229</u>	<u>10,307</u>

13 ANALYSIS OF CHARITABLE FUNDS

<i>Current year</i>	<i>At 1 Jan 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Net gains on investments and transfers £</i>	<i>At 31 Dec 2024 £</i>
Unrestricted funds:					
General fund	82,771	93,368	(132,463)	4,849	48,525
Designated funds	7,985	-	(7,265)	-	720
	<u>90,756</u>	<u>93,368</u>	<u>(139,728)</u>	<u>4,849</u>	<u>49,245</u>
Restricted funds:					
UK Holiday Grant Programme	82,847	35,982	(77,218)	-	41,611
Holiday Programme	-	34,645	(21,245)	-	13,400
TeensPLUS	10,308	4,000	(9,831)	-	4,477
Carers Support Programme	4,262	8,500	(8,828)	-	3,934
	<u>97,417</u>	<u>83,127</u>	<u>(117,122)</u>	<u>-</u>	<u>63,422</u>
Total funds	<u>188,173</u>	<u>176,495</u>	<u>(256,850)</u>	<u>4,849</u>	<u>112,667</u>

<i>Prior year</i>	<i>At 1 Jan 2023 £</i>	<i>Income £</i>	<i>Expenditure £</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>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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.

Unrestricted funds are designated towards planned activities where potential deficits on restricted fundraising or contributions from individuals has been noted.

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current year	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	2,225	-	2,225
Investments	66,257	29,237	95,494
Net current assets	10,000	34,185	44,185
	<u>78,482</u>	<u>63,422</u>	<u>141,904</u>
Prior year	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
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>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15 FINANCIAL COMMITMENTS

At 31 December 2024 the charity was committed to making total future lease payments under non-cancellable operating leases are follows:

	2024	2023
	£	£
Land and buildings		
Operating leases which are due within one year	6,347	10,250
Operating leases due later than one year and not later than five years	-	6,347
	<u>6,347</u>	<u>16,597</u>

16 RELATED PARTY TRANSACTIONS

During the year, the charity obtained design services totalling £12 (2023: £278) from Hold Design Agency, a business in which a trustee's son is a co founder.