

OUR IMPACT 2025

We are proud to have supported 590 people.

TEENSPLUS

107 Young people benefitted in total
27 Home challenges
80 activity hampers



THE 3H FOUNDATION
Putting ability, into disability

TRUSTEES' REPORT AND FINANCIAL STATEMENT

**For the year ended
31 December 2025**

Charity number: 286306
Company number: 1690253

GROUP HOLIDAYS

15 Adults with disabilities and **24** Young people with disabilities/carers enjoyed a supported, independent break away.



CARER SUPPORT

130 Carers supported.
34 Hampers Sent
10 enjoyed a respite day
86 Luxury spa days



GRANTS

118 Grants awarded.
314 People got away on holiday



THE 3H FOUNDATION
YEAR ENDED 31 DECEMBER 2025

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LEGAL AND ADMINISTRATIVE INFORMATION

COMPANY NUMBER	1690253
REGISTERED CHARITY	286306
TRUSTEES	David Pate (Chairman) Nicci Levy (Deputy Chairman) Tony Lavender Stephen Clark John Moreland Ed Langridge (Resigned 24 June.2025) Eric Maude (Resigned 9 February 2026) Deborah Hargreaves (Appointed 3 February.2026)
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 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 2025.

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!”

The Trustees were also delighted to welcome two new ambassadors to the charity in 2025.

Callie-Ann Warrington is a Paralympian silver medalist and record-breaking athlete whose dedication to accessibility goes far beyond the sporting arena.

Carrie-Ann Lightley is one of the UK's leading voices in accessible travel. Through her widely read blog, travel guides, reviews and presswork, she inspires and empowers disabled people to explore the world.

Report of the Trustees – including Finance Review

2025 marked the 50th anniversary of the charity - an important milestone that we are incredibly proud to have reached. Our celebrations throughout the year reflected not only our history but also our continued commitment to those we support.

Following a particularly challenging 2024, we entered 2025 with a strengthened strategic plan encompassing marketing, fundraising, and governance. A central component of this plan was a full review and revision of our reserves policy (detailed below), undertaken to ensure the charity's long-term stability and sustainability.

Despite ongoing economic pressures affecting many small charities, we succeeded in significantly improving our financial position over the past year. Importantly, we achieved this while continuing to deliver life-changing support to the people who rely on our services. This improved stability means we can move forward with greater confidence and expand our reach even further in 2026.

The Trustees and beneficiaries extend their sincere gratitude to everyone who has supported the 3H Foundation throughout the year - our donors, fundraisers, staff, and volunteers. Your dedication and generosity make our work possible, and we thank you wholeheartedly.

REPORT OF THE TRUSTEES

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 nine-month period, plus an additional amount to accommodate lease commitments and variations. This is in the region of £110,000 - £150,000. Our unrestricted free reserves, that is unrestricted reserves excluding those represented by tangible fixed assets and designated funds, amount to £110,946 (2024: £46,300) at the balance sheet date.

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 2025 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. This marked our third consecutive year working in collaboration with Outward Housing. We also arranged two sailing holidays on the South Coast. These were for young carers and young people with disabilities. Our sailing holidays are organised with the Cirdan Sailing Trust. 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.

Feedback from Sailing Holiday

'The learners...had their best adventure EVER!.. I think the greatest aspect was that they were not given any special dispensation for their needs unnecessarily and as a result they achieved far greater things than they could ever imagine'.

Feedback from the Adult Holiday

'I had a lovely time and have made wonderful memories. It was nice to feel independent and to be able to give...my carer a break'

Holiday Grant Programme

2025 continued to see an extremely high number of enquiries for the grant programme, demonstrating the need for this service. 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 118 grants allowing 314 people to get away with 192 of these having a disability. We continue to make improvements to our process to ensure it is as efficient as possible. We were very lucky to have the help of an expert volunteer who supports us with this technology, ensuring minimal costs to the charity.

'We were able to tailor everything around Cillian's needs and go at his pace. It gave us an opportunity to just enjoy our time together.'

Cillian has very few words but since we've been back, he has been saying the word seaside! I think that says it all. Thank you'

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 arrange, 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 2025 we were able to help 94 carers get some time away. We are currently working with Care for the Carers and 21 Together for these days.

34 Unpaid carers registered with us received one of our respite hampers. The hampers include pamper items, planting, baking kits and treats as well as some much needed food vouchers from COOK.

As ever these hampers continue to have a big impact on the recipients:

REPORT OF THE TRUSTEES

'As a parent carer, the days can feel long and relentless, but receiving your thoughtful gift brought real moments of joy and comfort into my home. I've been thoroughly enjoying snuggling up on the sofa with the cosy soft blanket - it's become my go-to for those rare quiet moments. The hot chocolate was absolutely delicious, and tasting it while wrapped in the blanket felt like a little hug from your team.'

It's hard to put into words just how much these small but thoughtful "glimmers" of peace and comfort mean to carers like me. They truly make a huge positive difference, reminding us that we're seen and supported'.

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.

The TeensPLUS programme 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. 27 Challenges were completed, and 80 Hampers were sent.

Young Carer worker: 'When I visited the home to collect Miles, he showed me the terrarium that he had made up and said he was delighted to get the box and that it 'feels like Christmas again'.

Outreach

The 3H Foundation remains committed to ensuring that all our programmes reach beneficiaries across the UK. We work proactively to connect with organisations nationwide - both in person and virtually - to raise awareness of the support we offer. This includes ongoing engagement with carer organisations, disability support groups, and hotels, ensuring that our services are promoted in the areas where they are needed most.

Social Media

Recognising the importance of a strong and consistent online presence, the Trustees appointed a professional social media expert in 2025. This partnership has significantly enhanced the visibility and impact of our digital communication. Our posts are now more streamlined, consistent, and recognisable, contributing to increased engagement across our platforms. This additional expertise has also freed the team to pursue broader opportunities, including building valuable connections on LinkedIn.

Fundraising

In line with our 2025 plan, the entire team played an active role in strengthening our fundraising efforts. While continuing to nurture and prioritise our existing relationships, we also significantly broadened our outreach to trusts and foundations whose missions closely align with ours. We were encouraged by the number of new and renewed partnerships developed during the year. We extend our sincere thanks to the organisations, trusts, and livery companies, including The Banham Foundation for their support of our work.

Specsavers Tunbridge Wells remained a valued supporter throughout the year, raising an impressive £2,766 through a variety of in-store fundraising activities and a second team climb up Snowdon. Their enthusiasm and commitment are truly appreciated.

In April, we proudly cheered on Lloyd, Danny, Olivia, and Joe as they took part in the Brighton 10k, and we extend our thanks to Chris for completing the Brighton Marathon. Together, their efforts raised a combined total of £1,887.

In total, during 2025 we were delighted to receive support from: 55 Trusts and Foundations, 26 Individuals, 5 Businesses, 5 Fundraisers and 2 Church groups.

We are deeply grateful to everyone who chose to support the 3H Foundation. Your generosity directly enables us to continue delivering vital and life-enhancing support to the people who need us most.

Public benefit

The Trustees have regards to the guidance issues laid down by the Charity 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.

REPORT OF THE TRUSTEES

The Future

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 2026 adult holidays. Two adult holidays have been arranged for 2026 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 2026. We go into the year with an amount of restricted funding for this programme so will ensure that spending is carried out according to our donors' wishes and will look to utilise any free reserves as appropriate.

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 2026 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 continue to work closely with schools and organisations that support children with disabilities and/or learning difficulties, enabling them to enjoy group outings to theatres, events, and activities in both rural and urban settings. One initiative that has proven particularly successful is our challenge packs—carefully designed activities delivered directly to teenagers' homes to help develop life skills while offering meaningful engagement and enjoyment. These packs provide much-needed relief and stimulation, and we plan to deliver four new challenges during 2026. Strengthening this area of work will be a key focus of our fundraising efforts in the year ahead.

As we enter the year with confirmed restricted funding for young carers, we will ensure that 80 young carers receive activity hampers, distributed with support from our partner carer organisations. These hampers provide opportunities for fun and creativity, offering young carers valuable moments of "me time" away from their responsibilities.

We remain committed to working collaboratively with charitable organisations, community groups, schools, and health professionals. By maintaining these strong partnerships, we can continue to provide the highest possible level of support to our beneficiaries—both 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.

REPORT OF THE TRUSTEES

We were disappointed to see our Deputy Chair Ed Langridge resign his post in June 2025, although understood and respected his decision. Ed had been on the board of trustees and part of the team for many years, and we are deeply grateful for his invaluable contributions during his time on the board.

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 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).

We are very lucky to also have a small team of volunteers who support our work in many ways keeping costs to the charity at a minimum, so our thanks goes to Henry, Terry, Bridget, Sue and Glyn.

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.

**THE 3H FOUNDATION
YEAR ENDED 31 DECEMBER 2025**

REPORT OF THE TRUSTEES

By Order of the Board

Dave Pate - Chairman

Date: 27 April 2026

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 ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As Trustees of the charity (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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity 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 to enable a proper understanding of the accounts to be reached.

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

Date: 27 April 2026

THE 3H FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES *(INCLUDING INCOME AND EXPENDITURE ACCOUNT)* FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME FROM:					
Donations and legacies	3	196,568	90,265	286,833	166,951
Charitable activities:					
Holiday contributions		7,350	-	7,350	6,200
Other trading activities:					
Fundraising events		1,280	-	1,280	592
Investment income		2,096	-	2,096	2,752
Total income		207,294	90,265	297,559	176,495
EXPENDITURE ON:					
Raising funds	4	27,304	-	27,304	21,610
Charitable activities	5	121,980	90,727	212,707	235,240
Total expenditure		149,284	90,727	240,011	256,850
Net gains on investments	10	5,251	-	5,251	4,849
NET INCOME / (EXPENDITURE)		63,261	(462)	62,799	(75,506)
NET MOVEMENT IN FUNDS	7	63,261	(462)	62,799	(75,506)
RECONCILIATION OF FUNDS:					
Total funds brought forward		49,245	63,422	112,667	188,173
Total funds carried forward	13	112,506	62,960	175,466	112,667

THE 3H FOUNDATION

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	9	1,560	2,225
CAF investment funds	10	78,380	66,257
		<u>79,940</u>	<u>68,482</u>
CURRENT ASSETS			
Debtors	11	7,978	8,088
Cash at bank and in hand		93,420	42,326
		<u>101,398</u>	<u>50,414</u>
CREDITORS: Amounts falling due within one year	12	(5,872)	(6,229)
NET CURRENT ASSETS		<u>95,526</u>	<u>44,185</u>
NET ASSETS		<u>175,466</u>	<u>112,667</u>
FUNDS			
Unrestricted funds	13	112,506	49,245
Restricted funds	13	62,960	63,422
		<u>175,466</u>	<u>112,667</u>

For the financial year ended 31 December 2025 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 27 April 2026 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 2025

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 2025

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 on any activities 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 2025

3 INCOME FROM DONATIONS AND LEGACIES	2025	2024
	£	£
Donations and grants	236,833	166,951
Legacies	50,000	-
	<u>286,833</u>	<u>166,951</u>

In the prior period, restricted income from donations and legacies amounted to £83,127.

4 EXPENDITURE ON RAISING FUNDS	2025	2024
	£	£
Direct fundraising costs	548	304
Allocated costs:		
Staff costs (Note 8)	20,227	16,401
Support costs (Note 6)	6,529	4,905
	<u>27,304</u>	<u>21,610</u>

5 EXPENDITURE ON CHARITABLE ACTIVITIES

	<i>2025 Direct costs £</i>	<i>2025 Staff costs £</i>	<i>2025 Support costs £</i>	<i>2025 Total £</i>	<i>2024 Total £</i>
Holiday programme	58,301	9,418	21,286	89,005	71,579
Grant programme	39,785	16,896	17,816	74,497	91,530
Outreach	-	3,718	1,169	4,887	3,714
Carers support	13,047	7,085	6,328	26,460	37,166
TeensPLUS	4,169	9,418	4,271	17,858	31,251
	<u>115,302</u>	<u>46,535</u>	<u>50,870</u>	<u>212,707</u>	<u>235,240</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 £117,122.

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

6 SUPPORT COSTS	2025	2024
	£	£
<i>General support</i>		
Staff costs	24,365	28,638
Office accommodation	15,879	15,294
Insurance	2,554	2,391
Telephone, post and stationery	2,667	2,155
Repairs, maintenance and computer costs	1,777	1,440
Other office running expenses	3,310	2,720
Payroll and accounts preparation	3,822	3,736
Depreciation	665	445
<i>Governance</i>		
Independent examination	2,360	2,240
	<u>57,399</u>	<u>59,059</u>
7 NET MOVEMENT IN FUNDS	2025	2024
	£	£
This is stated after charging:		
Depreciation	665	445
Operating lease rentals	10,250	10,250
Independent examiner's fees - examination	2,360	2,240
Independent examiner's fees - accounts	1,840	1,750
Independent examiner's fees - other services	1,982	1,986
	<u>17,097</u>	<u>16,671</u>

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

8 STAFF COSTS	2025	2024
	£	£
Wages and salaries	85,176	87,457
Employer's NIC	1,692	1,526
Employer's pension contributions	4,259	4,373
	<u>91,127</u>	<u>93,356</u>

The average number of employees during the year was 4 (2024: 4). 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 (2024: 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 £30,801 (2024: £32,569).

9 TANGIBLE FIXED ASSETS	<i>Fixtures, fittings & equipment</i>
	£
Cost	
At 1 January 2025	9,910
Disposals	(4,508)
At 31 December 2025	<u>5,402</u>
Depreciation	
At 1 January 2025	7,685
Depreciation charge	665
Eliminated on disposal	(4,508)
At 31 December 2025	<u>3,842</u>
Net book value	
At 31 December 2025	<u>1,560</u>
At 31 December 2024	<u>2,225</u>

THE 3H FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

10 CAF INVESTMENT FUNDS	2025	2024
	£	£
Market value at 1 January 2025	66,257	79,456
Additions	5,000	-
Disposals	-	(20,000)
Dividends and interest accumulated	1,873	1,952
Change in market value	5,250	4,849
	<u>78,380</u>	<u>66,257</u>
Market value at 31 December 2025	<u>78,380</u>	<u>66,257</u>
Analysis of funds (all held within the UK):		
CAF Income and Growth Fund	78,380	66,257
	<u>78,380</u>	<u>66,257</u>
11 DEBTORS	2025	2024
	£	£
Prepayments and accrued income	7,978	8,088
	<u>7,978</u>	<u>8,088</u>
12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Accruals	5,030	4,503
Other taxation and social security	842	1,726
	<u>5,872</u>	<u>6,229</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

13 ANALYSIS OF CHARITABLE FUNDS

<i>Current year</i>	<i>At 1 Jan 2025 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Net gains / transfers £</i>	<i>At 31 Dec 2025 £</i>
Unrestricted funds:					
General fund	48,525	201,949	(143,219)	5,251	112,506
Designated funds	720	5,345	(6,065)	-	-
	49,245	207,294	(149,284)	5,251	112,506
Restricted funds:					
UK Holiday Grant Programme	41,611	26,455	(44,012)	-	24,054
Holiday Programme	13,400	46,435	(31,056)	-	28,779
TeensPLUS	4,477	7,100	(4,199)	-	7,378
Carers Support Programme	3,934	10,275	(11,460)	-	2,749
	63,422	90,265	(90,727)	-	62,960
Total funds	112,667	297,559	(240,011)	5,251	175,466
<i>Prior year</i>	<i>At 1 Jan 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Net gains / 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
	90,756	93,368	(139,728)	4,849	49,245
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
	97,417	83,127	(117,122)	-	63,422
Total funds	188,173	176,495	(256,850)	4,849	112,667

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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

<i>Current year</i>	<i>Unrestricted funds 2025 £</i>	<i>Restricted funds 2025 £</i>	<i>Total funds 2025 £</i>
Tangible fixed assets	1,560	-	1,560
Investments	78,380	-	78,380
Net current assets	32,566	62,960	95,526
	<u>112,506</u>	<u>62,960</u>	<u>175,466</u>
<i>Prior year</i>	<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>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

15 FINANCIAL COMMITMENTS

At 31 December 2025 the charity was committed to making total future lease payments under non-cancellable operating leases are follows:

	2025 £	2024 £
Land and buildings		
Operating leases which are due within one year	5,425	6,347

16 RELATED PARTY TRANSACTIONS

During the year, the charity obtained design services totalling £nil (2024: £12) from Hold Design Agency, a business in which a trustee's son is a co-founder.

In aggregate, trustees personally donated £252 (2024: £nil) to the charity during the year.

Langton Life Ltd, a company controlled by a trustee, donated £1,000 to the charity during the year (2024: £nil).