

# ELHAP

a special needs adventure playground

**Board of Trustees' Report and Financial Statements  
for the year ended 31 March 2008**

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<b>CHARITY NUMBER:</b>	<b>1077508</b>
<b>COMPANY NUMBER:</b>	<b>3697053</b>

# Message from the Chair and the Manager

**ELHAP** has been working since 1975 to address the lack of adventure play opportunities for children and young people in need. It is a tragic indictment of modern society that Lady of Allen of Hurtwood's quote was published in 1968 and that her words still ring true in 2008. It could be argued even that the problem has worsened because children and young people have even less freedom to play in the streets, parks and rivers than in 1968.

**"The fact has to be faced that modern civilisation interferes with a hard and heavy hand in the spontaneous play of children."**

**Lady Allen of Hurtwood**

Free and spontaneous play is absolutely necessary for healthy child development. **ELHAP's** core mandate to provide adventure play to children, young people and adults with disabilities has never been more necessary. It remains an imperative that children and young people have the opportunity to develop themselves through freely chosen and spontaneous play, that their play environment is adventurous and is designed and created by the children and young people themselves. At a time when children and young people are feeling alienated and disenfranchised from their lives and their community, there has never

**"To go wrong in one's own way is better than to go right in someone else's"**

**Dostoyevsky**

been a greater need for adventure playgrounds.

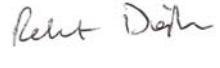
**ELHAP** also offers an Adult Day Service for young adults with disabilities who wish for a unique and individual kind of service. The service will be commencing a thorough development process to respond to the changing priorities and expectations of community care.

We have strengthened the organisation internally, ensuring its long term viability and success. We are putting considerable efforts into diversifying our funding sources so that we are less reliant on any one source. We have secured funding from the Toy Trust to develop our playroom and continue to receive charitable support from BBC Children in Need, Redbridge Children's Fund, Capital Radio's Help a London Child and the Jack Petchey Foundation.

In the last year we have greatly benefited from the addition of a new Board Member, Jo Merry.



**Mary Thorogood**  
Chair



**Robert Dighton**  
Manager

Whilst working with local playgroups, Mrs Diana Casswell first had the idea that certain children she was working with would benefit from adventure play. From this idea Diana Casswell, along with her husband Reverend Peter Casswell, set about starting the first adventure playground for children with disabilities outside of inner London. ELHAP was the third adventure playground specially built for children and young people with disabilities. ELHAP started in 1975, receiving charitable status in May 1976 and opening to the public in 1977. ELHAP was incorporated as a company in January 1999.

## **Our charitable objective**

“To relieve children and young people with physical, emotional or learning disabilities, including those of vision, hearing, and perception, and adults with learning difficulties, by the provision of facilities for adventure play and other recreational and social activity.”

## **Our vision**

“Through adventure play and its binding principles of respect, choice and trust all people, regardless of ability or dis-ability, are equal and free to develop to their full potential.”

## **Our mission**

“To provide inclusive, natural and stimulating adventure play and related recreation to all children, young people and adults who are disadvantaged through disability, adversity or difficult life experience through the provision of accessible, user led and friendly services to families in need.”

# Our Work: What we do and how we do it

## OUR ACHIEVEMENT IN NUMBERS

- Over **106** families using ELHAP who have a child or young person with a disability or additional needs.
- We support families, voluntary groups and schools from **6** local authorities in the North East London region.
- In the last year we received **7031** visits from children, young people and adults with disabilities and their carers.
- Over the past 12 months we ran **76** scheme days, **33** youth club sessions, **232** adult day service days and **148** visiting group sessions.
- We worked with **15** schools from the North East London region to deliver adventure play to children and young people who have unequal access to play.

## OUR WORK

There are four main emphases of our work used to advance our mission:

### 1. Supporting Children and Families

Making a difference to our families by offering flexible and user led services. ELHAP was created to support children and their families and we do this through delivering adventure play to children and young people with disabilities, youth clubs for young people with disabilities and an adult day service for adults with disabilities. Although distinct, each service is connected by the fundamental

principles of ELHAP, namely respect, choices, trust, equality and freedom. We are proud of our track record of supporting our children and families throughout this year.

### 2. Responding to Need

Actively responding to the needs of service users and their families. ELHAP is proud of continuing to protect the unique flexibility and personable approach that we offer to our families. As a small charity we are able to respond to needs in an individual, flexible and creative manner.

### 3. Innovating and Developing

Encouraging innovation and development in all our services for families and the local communities. At the heart of adventure playgrounds lies the determination to innovate and develop and this is shared by both services users, staff and trustees. ELHAP does not stay the same or rest upon its laurels. Instead it is continually setting new goals, new ideas and new challenges.

### 4. Collaborating to Improve Adventure Play Opportunities

It was Drummond Abernethy who used to say that play was every child's birthright and ELHAP has never forgotten his wise words. So ELHAP works with voluntary organisations, local authorities, groups and schools to improve adventure play opportunities for children and young people across North East London. The need for adventure play is ever-present and ELHAP continues to fight for every child's right to play.

# Our Work: How well did we do?

Each year we evaluate our performance and generally how well we did by asking our families to complete annual survey forms, by looking at how many complaints and compliments we receive and by the numbers of people attending ELHAP.

## SURVEY RESULTS

We sent out 105 annual survey forms to children/young people and to parents/carers. We received 35 completed children/young people surveys and 37 parent/carer surveys. This shows that we received over a third of the surveys that we sent out. A summary of the key findings are shown below:

### Levels of Enjoyment

Survey Type	Question	Answers	Results %
Children	Do you like coming to ELHAP?	Yes	97.1%
		Not Sure	0%
		No	2.9%
Parent	Does your child/young person enjoy coming to ELHAP?	5 – Very much enjoys	72.2%
		4	25%
		3	0%
		2	0%
		1 – No enjoyment	2.8%

The results within this category show very high levels of enjoyment, both from the children and young people as well as from the parents/carers perspective. From 34 children and young people's responses, 97.1% responded that they did enjoy attending ELHAP. 97.2% of parents and carers rated that their children either "very much enjoyed" or "enjoyed" attending ELHAP.

### Quality of Care

Survey Type	Question	Answers	Results %
Children	Do you like the people that look after you?	Yes	94.1%
		Not Sure	2.9%
		No	0%
Parent	How satisfied are you with the level of care your child/young person receives at ELHAP?	Very Satisfied	66.7%
		Satisfied	33.3%
		Not Sure	0%
		Unsatisfied	0%
		Very Unsatisfied	0%

The results within this category show very high levels of satisfaction both from the children and young people as well as from the parents/carers perspective. 100% of parents rated the level of care at ELHAP as either "very satisfactory" or "satisfactory". 94.1% of children and young people stated that they liked the people that looked after them. Only 1 child stated that they were unsure whether they liked the people that looked after them.

### Health and Safety

Survey Type	Question	Answers	Results %
Parent	Do you feel ELHAP provides a safe environment for your child/young person?	Yes	97.2%
		Not Sure	0%
		No	2.8%

The results within this category showed that 97.2% of parents and carers were satisfied that ELHAP provides a safe environment for children and young

# Our Work: How well did we do?

people. Only 1 parent/carer responded that ELHAP did not provide a safe environment for children and young people.

## Contribution to Quality of Life

Survey Type	Question	Answers	Results %
Parent	How well does ELHAP meet your child/ young person's cultural needs?	Excellent	55.6%
		Good	33.3%
		Average	11.1%
		Poor	0%
		Very Poor	0%
Parent	How well has ELHAP developed your child/ young person's emotional needs?	Excellent	52.8%
		Good	33.3%
		Average	8.3%
		Poor	0%
		Very Poor	0%
Parent	Are you satisfied with the change ELHAP has made towards the quality of your child/ young person's life?	Very Satisfied	55.6%
		Satisfied	36.1%
		Not Sure	8.3%
		Unsatisfied	0%
		Very Unsatisfied	0%
Parent	Have you seen a positive change in your child/ young person's behaviour?	Yes	72.2%
		Not Sure	22.2%
		No	5.6%

The results within this category showed that parents and carers were satisfied with the contribution ELHAP has made to children and young people's quality of

life. This area focussed upon children and young people's cultural needs, emotional needs, quality of life and behaviour.

## COMPLAINTS AND COMPLIMENTS

In this year we received one complaint that was successfully and immediately resolved. We also received one compliment about ELHAP.

Compared to the previous financial year, complaints have reduced by one (50%) in this year.

## ATTENDANCE NUMBERS

In this year we received 7031 visits from service users and their carers. In the previous year we received 7204. This shows a reduction of 173 visits in this year (a 2% decrease). However this was caused by a number of closure weeks in term-time to enable various building projects to take this. It is noteworthy that in this year that we began an extensive play structure building programme. With this in mind, the attendance numbers are comparable to the previous year.

## CONCLUSION

The findings from our annual surveys, the numbers of complaints, compliments and attendance numbers shows that ELHAP's performance continues to be excellent. We are proud to have been able to support and help so many people and deliver adventure play to so many children and young people.

## SETTING THE FIVE YEAR STRATEGIC PLAN

In April 2007, the ELHAP Trustees and staff came together for a series of exchanges and brainstorming sessions on what we do and how we do it. As part of this process, we considered our strategies and goals, as well as the external environments in which we work.

There are no fundamental changes to our goals and how we achieve them, however, the organisation is cognisant of the need to:

- To continue to provide an excellent level of service but achieve financial stability.
- To extend access and service provision to a wider range of people.
- To adopt a more appropriate organisational structure and improve quality of staff.

- To maintain, improve and add to the fabric of the building and the facilities available to service users.
- To re-develop the outside area through major renovations.

Further details of these aims can be found in the ELHAP Strategic Plan 2007-2012 (available at [www.elhap.org.uk](http://www.elhap.org.uk)).

In the next financial year, ELHAP's plans are:

- Adult Day Service development through consultancy and training.
- Continued development of playground facilities.
- Develop stakeholder relationships with other local authorities.
- Recruit members for a fundraising sub-committee to implement the fundraising strategy.
- Continue to review and where possible reduce overhead costs.

# Our Supporters

## FUNDERS

ELHAP is indebted for funding this year to:

BBC Children in Need  
Charles S. French Trust  
Chigwell School  
Davenant Foundation School  
Jack Petchey Foundation  
June Brook and Friends  
Keith Ennis and Friends  
London Borough of Redbridge  
Lucian and Catherine Smith and Friends  
Roldvale Ltd  
Rotary Club of Barkingside  
St Mary's Church  
Tom Flynn Memorial Fund  
Toy Trust  
Waitrose South Woodford

Many of our funders, such as Chigwell School, June Brook and friends and Lucian and Catherine Smith, have continued to support ELHAP for many years, and their commitment to the organisation and its aims has been so important to ELHAP's stability and success. Within the year, the London

Borough of Redbridge, the London Borough of Waltham Forest and Essex County Council have renewed their purchase agreements with ELHAP and we are so grateful for their continued interest in and support of our work.

We are also very grateful to the many individuals who supported our work this year. This year, we have received £18,929 from individual donations, many from long term supporters of the organisation.

## VOLUNTEERS

The Trustees would also like to record their appreciation of our 5 volunteers who willingly gave their time to the benefit of the charity.

Next year we plan to start our volunteering project, funded by the V Project, and plan to recruit many 16– 25 year olds as volunteers. Our focus will be to attract 16—25 year olds who are excluded from the mainstream community and whom ELHAP can help and support.

# Structure, Governance and Management

The Board of Trustees confirms that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) *Accounting and Reporting by Charities* issued in March 2005.

The charity may by Ordinary Resolution in General Meeting appoint any person who is willing to act to be a Trustee, either to fill a vacancy or as an additional Trustee. At every third Annual General Meeting thereafter all the Trustees shall retire from office. Retiring Trustees are eligible for re-election.

Trustees are recruited through three routes:

1. Recruited personally by existing members for their knowledge, experience of and interest in the charity's work
2. Recruited through external volunteering agencies.

3. Recruited through targeted recruitment campaigns.

Trustees receive an informal induction which involves meeting the senior staff and is intended to inform them of the charity's work and objectives.

The Board of Trustees is responsible , *inter alia*, for setting and overseeing the overall direction, policies and finances of the charity. It has the power from time to time to adopt and make, alter or revoke, bye laws for the regulation of the charity and otherwise for the purposes for which the charity is established, so long as such bye-laws are consistent with the Memorandum and Articles of Association.

The Manager is responsible for the day-to-day management of the charity and execution of policies and practices set by the Board of Trustees. There have been no changes in the objectives since the last annual report. ELHAP plans to continue the activities as outlined in the forthcoming years subject to satisfactory funding arrangements.

## FINANCIAL PERFORMANCE

The charity had gross incoming resources of £367,124 for the year and expended £363,483 on its charitable activities. This produced a surplus of £3,641. This is sufficient for the activities for which the funds were provided.

The Trustees have devoted a considerable amount of time developing the charity's financial stability. This has resulted in an increase of its free unrestricted reserve funds to £108,276. The charity has prudently concluded that a minimum of 25% of its annual expenditure is required in unrestricted reserve funds to ensure its long term stability.

## RESERVE POLICY

The Trustees have an established policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the

charity should be between 2—3 months of the resources expended. At present the free reserves stand at £108,276. Following the economic downturn, the Trustees are reviewing their Reserves policy with a view to identifying the required free reserves for the next three years.

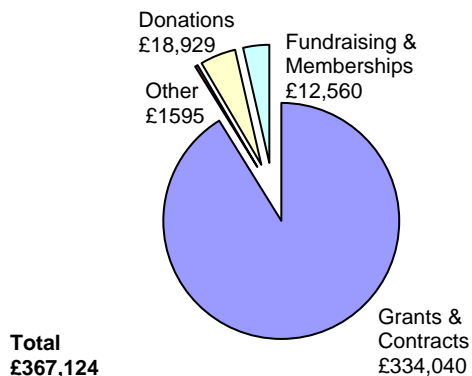
The full ELHAP reserves policy is available at [www.elhap.org.uk](http://www.elhap.org.uk).

## RISK MANAGEMENT

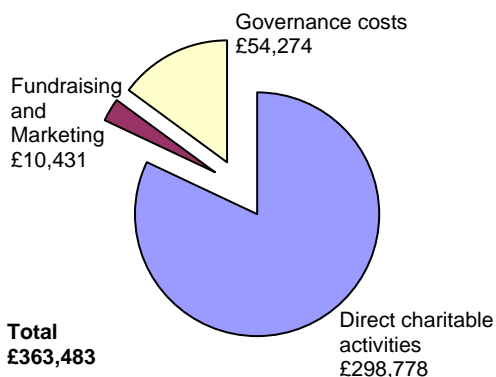
The Trustees have identified that the main risks are not meeting the fundraising targets, changes in the contracting processes of local authorities (moving away from contracts and toward individualised budgets and direct payments) and the general reduction in charitable giving (from both individual donors as well as grant making bodies).

The Trustees are reviewing their risk management policy to ensure that it is taking into account the potential risks facing the charity in the future.

## HOW WE RAISED THE MONEY...



## HOW WE SPENT THE MONEY...



# Statement of the Board of Trustees' Responsibilities

## Statement

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company and charity law require the Trustees to prepare financial statements for each financial year. Under the law Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- 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 its business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure

that the financial statements comply with the Companies Acts 1985. 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.

So far as each of the Trustees are aware at the time the report is approved:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

## Events since the end of the year

In the opinion of the Board of Trustees no event since the balance sheet date significantly affects the charitable company's position

## Auditors

The auditors, Dutchmans Chartered Accountants, will be proposed for reappointment in accordance with section 385 of the Companies Act 1985.

This report was approved by the Board of Trustees on and signed on its behalf by:



**Mary Thorogood**  
Chair of the Board of Trustees  
17th September 2008

# Independent Auditor's Report

We have audited the financial statements of ELHAP (A Special Needs Adventure Playground) for the year ended 31<sup>st</sup> March 2008, which comprise the statement of financial activities, summary income and expenditure account, the balance sheet and the related notes.

These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities, under the historical cost convention and on the accounting policies set out therein.

This report is made solely to the charity's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

## **RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND AUDITORS**

The trustees', who are also the directors of ELHAP (A Special Needs Adventure Playground), for the purposes of company law) responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the

Statement of Trustees Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the information given in the Trustees' Report is not consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if the information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

## **BASIS OF AUDIT OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements and of whether the

# Independent Auditor's Report

accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

We have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical standard – Provisions Available for Small Entities, in the circumstances set out in note 15 to the financial statements.

## OPINION

In our opinion:

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31<sup>st</sup> March 2008 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- The financial statements have been properly prepared in accordance with the Companies Act 1985 and,

- The information given in the Trustees' Report is consistent with the financial statements

**Mary Poile**  
Dutchmans

Chartered Accountants and Registered  
Auditors

3 Station Parade, Cherry Tree Rise  
Buckhurst Hill, Essex IG9 6EU

**17<sup>th</sup> September 2008**

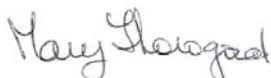
# Statement of Financial Activities

For the Year ended 31st March 2008

Statement	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2008 £	TOTAL 2007 £
<b>Incoming Resources:</b>					
<i>Incoming resources from generated funds:</i>					
Voluntary income		12,560	-	12,560	810
Donations and grants	2	18,929	-	18,929	38,558
Investment income		1,139	-	1,139	557
<i>Incoming resources from charitable activities:</i>					
Grants and contracts	3	250,145	83,895	334,040	324,535
Other incoming resources		456	-	456	9,307
<b>Total incoming resources</b>		<b>283,229</b>	<b>83,895</b>	<b>367,124</b>	<b>373,767</b>
<b>Resources Expended:</b>					
Costs of generating funds	4	10,431	-	10,431	-
Charitable activities	5	222,561	76,217	298,778	279,273
Governance costs	6	46,774	7,500	54,274	39,179
<b>Total resources expended</b>	<b>7</b>	<b>279,766</b>	<b>83,717</b>	<b>363,483</b>	<b>318,452</b>
<b>Net movement in resources</b>		<b>3,463</b>	<b>178</b>	<b>3,641</b>	<b>55,315</b>
Transfers between funds					-
<b>Total funds brought forward</b>		<b>108,276</b>	<b>11,133</b>	<b>115,946</b>	<b>60,631</b>
<b>Total funds carried forward</b>		<b>£104,813</b>	<b>£11,311</b>	<b>£119,587</b>	<b>£115,946</b>
<b>Summary Income and Expenditure Account for the year ended 31<sup>st</sup> March 2008</b>					
				<b>2008 £</b>	<b>2007 £</b>
Gross income of continuing activities				367,124	373,767
Total expenditure of continuing operations				(363,483)	(318,452)
Net surplus / (deficit) for the period				£3,641	£55,315

<b>BALANCE SHEET</b>	Notes	£	2008 £	£	2007 £
<b>Fixed assets</b>					
Tangible assets	8		67,061		73,759
<b>Current assets</b>					
Debtors and accrued income	9	45,586		54,565	
Cash at bank and in hand		60,688		42,640	
<b>Total current assets</b>		<b>106,274</b>		<b>97,205</b>	
<b>Liabilities:</b>					
<b>Amounts falling due within one year</b>					
Creditors and accruals	10	53,748		55,018	
<b>Net current assets / (liabilities)</b>			<b>52,526</b>		<b>42,187</b>
<b>Total assets less current liabilities</b>			<b>£119,587</b>		<b>£115,946</b>
<b>Represented by:</b>					
<b>The funds of the charity</b>					
Restricted income funds	11		11,311		11,133
Unrestricted income funds			108,276		104,813
<b>Total charity funds</b>			<b>£119,587</b>		<b>£115,946</b>

The financial statements have been prepared in accordance with the special provisions of Part V11 of the Companies Act 1985 relating to small companies and with the Financial Reporting Standards for Smaller Entities (effective January 2007). The accounts were approved by the trustees on the 17<sup>th</sup> September 2008 and signed on their behalf by:



**Mary Thorogood**  
Chair



**Dave Charlton**  
Hon Treasurer

# Notes to the Financial Statements

For the Year ended 31st March 2008

## 1. Statement Of Accounting Policies

The financial statements have been prepared under the historical cost convention and are in accordance with applicable accounting standards and Statements of Recommended Practice (2005) and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

### **Basis of preparing the financial statements**

The charity relies on voluntary donations and single grants to subsidise the overhead and charitable expenditure. The nature of donations means that there is no certainty that they will continue in the future, and likewise many of the grants that are part of the income are subject to annual review and there is no guarantee that they will continue in the future. The trustees accept that this is a state of affairs, which will always exist, they have considered the basis of accounting and consider that it is appropriate for the financial statements to be prepared on the going concern basis. The financial statements do not include any adjustments that would result from a cessation of activities.

### **Restricted funds**

These represent grants and donations received where the funds are subject to restrictive conditions imposed by the grantors.

### **Cash flow**

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement.

### **Incoming resources**

Incoming resources represents the total amount of grants, donations and other income received and receivable during the year. Incoming resources received for future accounting periods are deferred to that period.

### **Depreciation of tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its useful life.

Operational building  
*15% reducing balance*  
Equipment  
*25% reducing balance*  
Minibus  
*25% reducing balance*

An impairment review is only carried out when the trustees consider it appropriate.

### **Taxation**

No provision for taxation is included in the financial statements as the charitable company is entitled to exemption from tax afforded by Section 505 of the Income and Corporation Taxes Act 1988.

### **Capitalisation**

Expenditure on repairs, renewals, plant, machinery, fixtures and fittings, which exceed £250, are capitalised. Until assets are brought into use they are classified as assets in construction and are not depreciated. Once they are brought into use they are transferred to operational buildings.

### **Resources expended**

Expenses are included in the financial statements when incurred. Most costs are directly attributable to the activities in furtherance of the charity's objectives. Where costs are not directly attributable they are apportioned, as appropriate, on the basis of 45% adult care, 45% playwork, and 10% governance costs. Governance costs include audit fees, legal fees, and other strategic costs related to the running of the charity rather than day-to-day costs.

Liabilities are recognised at the point at which they are considered to be an obligation to pay.

### **Transfers between funds**

Transfers are made from unrestricted funds to restricted funds to cover any deficits on the restricted fund. Transfers are made from restricted income funds to the general fund when the conditions imposed upon the fund are no longer applicable and the fund becomes unrestricted. Allowances to and from designated funds are made by the trustees to cover specific projects.

## 2. Donations

	Unrestricted £	Restricted £	2008 Total £	2007 Total £
Child's Play Appeal	-	-	-	15,043
R Giles	-	-	-	8,400
St Laurence Lodge	-	-	-	3,107
Chigwell School	1,291	-	1,291	2,897
Mellon International	2,000	-	2,000	1,675
Mr & Mrs Webb	-	-	-	1,450
Charles S French Charitable Trust	1,000	-	1,000	1,000
Ealing Dental Practice	-	-	-	1,000
Redbridge Rotary Club	1,260	-	1,260	1,000
Tom Flynn Memorial Fund	300	-	300	800
St Mary's Church	805	-	805	-
Waitrose – South Woodford	3,000	-	3,000	-
Roldvale Limited	750	-	750	-
Davenant Foundation School	800	-	800	-
Jack Petchey – Leadership Award	1,000	-	1,000	-
London Play	500	-	500	-
Other donations	6,223	-	6,223	2,186
	<b>£18,929</b>	<b>-</b>	<b>£18,929</b>	<b>£38,558</b>

# Notes to the Financial Statements

For the Year ended 31st March 2008

## 3. Incoming Resources From Charitable Activities

	Unrestricted £	Restricted £	2008 Total £	2007 Total £
Adventure play charges	59,610	-	59,610	42,184
Adult day services charges	142,955	-	142,955	158,943
Youth club charges	1,485	-	1,485	1,441
London Borough of Redbridge block contract	46,095	-	46,095	36,166
<b>Income from activities</b>	<b>250,145</b>	<b>NIL</b>	<b>250,145</b>	<b>238,734</b>
Jack Petchey Foundation	-	7,500	7,500	22,500
Jack Petchey Achievement Awards	-	2,400	2,400	1,200
BBC Children in Need	-	28,389	28,389	8,817
Capital Radio Help a London Child	-	-	-	1,559
Toy Trust	-	1,750	1,750	-
<b>Charitable grants</b>	<b>NIL</b>	<b>40,039</b>	<b>40,039</b>	<b>34,076</b>
Redbridge Children's Fund	-	37,856	37,856	44,225
LBR Youth & Community	-	6,000	6,000	7,500
<b>Statutory grants</b>	<b>NIL</b>	<b>43,856</b>	<b>43,856</b>	<b>51,725</b>
<b>Total Incoming Resources</b>	<b>£250,145</b>	<b>£83,895</b>	<b>£334,040</b>	<b>£324,535</b>

The restricted grants were expended for the purpose for which they were awarded

## 4. Costs of generating funds

Marketing and promotion	£10,431	-	£10,431	-
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## 5. Charitable Activities

	<i>basis of allocation</i>	Unrestricted £	Restricted £	2008 Total £	2007 Total £
<b>Adult services</b>					
Wages and salaries	<i>direct</i>	77,847	-	77,847	74,855
Recruitment	<i>direct</i>	4,795	-	4,795	-
Miscellaneous	<i>direct</i>	579	-	579	222
Provisions	<i>direct</i>	3,573	-	3,573	2,792
Training	<i>direct</i>	2,230	-	2,230	40
Transport	<i>direct</i>	1,696	-	1,696	2,597
Repairs and renewals of equipment	<i>direct</i>	2,581	-	2,581	495
Activities	<i>direct</i>	2,803	-	2,803	750
<b>Total direct costs</b>		<b>96,104</b>	<b>-</b>	<b>96,104</b>	<b>81,751</b>
Premises expenses	<i>proportion</i>	19,365	-	19,365	5,185
Insurance	<i>proportion</i>	4,212	-	4,212	5,096
Printing postage and stationery	<i>proportion</i>	1,517	-	1,517	1,267
Depreciation	<i>proportion</i>	3,014	-	3,014	3,834
Management salaries	<i>proportion</i>	20,340	-	20,340	28,575
<b>Total indirect costs</b>		<b>48,448</b>	<b>-</b>	<b>48,448</b>	<b>43,957</b>
<b>Total Adult services costs</b>		<b>144,552</b>	<b>-</b>	<b>144,552</b>	<b>125,708</b>

# Notes to the Financial Statements

For the Year ended 31st March 2008

## 5. Charitable Activities (cont...)

	<i>basis of allocation</i>	Unrestricted £	Restricted £	2008 Total £	2007 Total £
<b>Playwork services</b>					
Wages and salaries	<i>direct</i>	39,425	44,349	83,774	80,978
Pension	<i>direct</i>		1,187	1,187	-
Recruitment charges	<i>direct</i>	1,865	-	1,865	1,631
Provisions	<i>direct</i>	190	-	190	252
Training	<i>direct</i>	2,418	-	2,418	7,948
Transport	<i>direct</i>	1,345	49	1,394	2,608
Repairs and renewals of equipment	<i>direct</i>	2,572	4,635	7,207	6,602
Activities	<i>direct</i>	5,220	2,181	7,401	4,841
Marketing and promotion	<i>direct</i>	-	-	-	3,878
Miscellaneous	<i>direct</i>	93	250	343	870
<b>Total direct costs</b>		<b>53,128</b>	<b>52,651</b>	<b>105,779</b>	<b>109,608</b>
Management salaries	<i>proportion</i>	11,299	9,041	20,340	28,576
Premises expenses	<i>proportion</i>	8,726	10,639	19,365	5,185
Insurance	<i>proportion</i>	2,340	1,872	4,212	5,096
Printing, postage and stationery	<i>proportion</i>	843	674	1,517	1,266
Depreciation	<i>proportion</i>	1,673	1,340	3,013	3,834
<b>Total indirect costs</b>		<b>24,881</b>	<b>23,566</b>	<b>48,447</b>	<b>43,957</b>
<b>Total Playwork services costs</b>		<b>78,009</b>	<b>76,217</b>	<b>154,226</b>	<b>153,565</b>
<b>Total Charitable Activities</b>		<b>£222,561</b>	<b>£76,217</b>	<b>£298,778</b>	<b>£279,273</b>

# Notes to the Financial Statements

For the Year ended 31st March 2008

## 6. Governance costs

	<i>basis of allocation</i>	Unrestricted £	Restricted £	2008 Total £	2007 Total £
Professional fees	<i>usage</i>	24,137	-	24,137	19,820
Wages and salaries	<i>proportion</i>	4,520	7,500	12,020	6,350
Ex-gratia payment	<i>direct</i>	2,500	-	2,500	-
Management training	<i>direct</i>	590	-	590	-
Audit fees	<i>usage</i>	3,525	-	3,525	3,525
Miscellaneous	<i>direct</i>	2,477	-	2,477	3,289
Payroll fees	<i>usage</i>	1,626	-	1,626	1,551
Premises expenses	<i>proportion</i>	4,303	-	4,303	1,152
Telephone	<i>direct</i>	749	-	749	911
Depreciation	<i>proportion</i>	670	-	670	852
Bank charges	<i>usage</i>	56	-	56	751
Computer costs	<i>direct</i>	1,284	-	1,284	440
Printing, postage and stationery	<i>proportion</i>	337	-	337	281
Staff travel	<i>direct</i>	-	-	-	257
		<b>46,774</b>	<b>7,500</b>	<b>54,274</b>	<b>39,179</b>
<b>Total resources expended</b>		<b>£279,765</b>	<b>£83,717</b>	<b>£363,483</b>	<b>£318,452</b>

## 7. Net incoming resources

	2008 £	2007 £
<b>Net incoming resources are stated after charging:</b>		
Depreciation	6,696	8,520
Auditors' remuneration - audit services	3,525	3,525
non audit services	1,626	1,551

# Notes to the Financial Statements

For the Year ended 31st March 2008

## 8. Tangible fixed assets

	Freehold Land and Buildings £	Operational buildings £	Equipment £	Minibuses £	Total £
<b>Cost/Valuation</b>					
At 1 <sup>st</sup> April 2007 and 31 <sup>st</sup> March 2008	40,040	56,842	23,146	37,000	157,028
	<b>40,040</b>	<b>56,842</b>	<b>23,146</b>	<b>37,000</b>	<b>157,028</b>
<b>Depreciation</b>					
At 1 <sup>st</sup> April 2007	-	39,509	11,678	32,084	83,271
Charge for the year	-	2,600	2,867	1,229	6,696
<b>At 31<sup>st</sup> March 2008</b>	<b>-</b>	<b>42,109</b>	<b>14,545</b>	<b>33,313</b>	<b>89,967</b>
<b>Net Book Value</b>					
At 31 <sup>st</sup> March 2008	40,040	14,733	8,601	3,687	67,061
At 31 <sup>st</sup> March 2007	40,040	17,333	11,468	4,916	73,757

## 9. Debtors

	2008 £	2007 £
Fees receivable	32,493	29,824
Prepayments	-	-
Accrued income	13,093	24,741
<b>All debtors are due within one year</b>	<b>£45,586</b>	<b>£54,565</b>

## 10. Creditors: amounts falling due within one year

	2008 £	2007 £
Bank overdraft	2,311	-
Taxation and social security	3,264	3,735
Deferred income	22,305	25,962
Accruals	2,996	3,795
Other creditors	361	90
Trade creditors	22,511	21,436
	<b>£53,748</b>	<b>£55,018</b>

## 11. Movements On Funds

	At 1 April 2007 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2008 £
<b>Restricted Funds</b>					
Redevelopment Fund	4,528	-	-	-	4,528
Capital Radio Help a London Child	583	-	(605)	-	(22)
BBC Children in Need	1,832	28,389	(26,049)	-	4,172
Jack Petchey Foundation	-	7,500	(7,500)	-	-
Redbridge Children's Fund	2,032	37,856	(39,888)	-	-
Toy Trust	-	1,750	(1,668)	-	82
Youth Club Scheme	2,158	6,000	(6,195)	-	1,963
Jack Petchey Achievement Awards	-	2,400	(1,812)	-	588
<b>Total restricted funds</b>	<b>11,133</b>	<b>83,895</b>	<b>(83,717)</b>	<b>-</b>	<b>11,311</b>
<b>Unrestricted Funds</b>					
	<b>104,813</b>	<b>283,229</b>	<b>(279,766)</b>	<b>-</b>	<b>108,276</b>
<b>Total Funds</b>	<b>115,946</b>	<b>367,124</b>	<b>(363,483)</b>	<b>-</b>	<b>119,587</b>

The movements on the funds and balances at 31<sup>st</sup> March 2008 comprise the following:

- Redevelopment fund - £4,528 (2007 - £4,528) – this is a grant received in the year ended 31<sup>st</sup> March 2001 for the future development of the premises. No expenditure was incurred in the year under review.
- The grant from Help a London Child was used to purchase a tyre swing and safety surfacing for the charity.
- The BBC Children in Need grant is a three year funding project from January 2007 towards the cost of a children's service coordinator. The balance not spent has been carried forward to the next year.
- The Jack Petchey Foundation grant has been received and used to cover the cost of the charity manager's salary from April 2007 to June 2007.
- The Redbridge children's fund was a three year grant from 1 April 2005 until 31 March 2008 for the provision of play services to children and young people who do not receive funding through the Redbridge Children with Disabilities Team, by offering places for a Saturday club and holiday play scheme.
- The grant from the Toy Trust was used to develop the playroom for children and young people.
- The youth and community grant is for one year for the provision of a youth club for young people with disabilities. The balance will be carried forward to the next year.
- The Jack Petchey Achievement Award was used to buy equipment.

# Notes to the Financial Statements

For the Year ended 31st March 2008

## 11. Movements On Funds (cont...)

	General funds £	Restricted funds £	Total £
<b>Analysis of net assets between funds</b>			
Tangible fixed assets	67,061	-	67,061
Current assets	83,899	22,375	106,274
Current liabilities	(42,684)	(11,064)	(53,748)
	<b>108,276</b>	<b>11,311</b>	<b>119,587</b>

## 12. Trustees' remuneration and expenses

None of the trustees were remunerated by the charity in the financial year.

## 13. Information on employees

Staff Costs	2008 £	2007 £
Wages and salaries	200,150	204,607
Social security costs	14,171	14,727
Pension costs	1,187	-
	<b>£215,508</b>	<b>£219,334</b>

The charity employed an average of 25 employees (2007 – 25) during the year.

## 14. Charges on Assets

The freehold land and building were purchased from Barnardos in October 1997. A consideration for the purchase included a requirement that, should the property be sold, 75/115 of the consideration received would be passed to Barnardos. This is recorded in a Legal Charge dated 7<sup>th</sup> October 1997. The Trustees have no intention at the present time of selling the property, or any part thereof.

## 15.

In common with many other charities of our size and nature we use our auditors to assist with the preparation of the financial statements. Our auditors also prepare the payroll and submit returns in connection with PAYE and NIC.

## Board of Trustees

Mary Thorogood (Chair)  
Dave Charlton  
Karen White  
Alison Charles  
Arif Abu Farid (resigned Feb 2008)  
Charlotte Fitzgerald (resigned Feb 2008)  
Raina Gee  
Carmen Glaessl  
Johanna Merry  
Wendy Stump  
Kim Thorogood

## President

Morris Hickey

## Auditors

Dutchmans Chartered Accountants  
3 Station Parade  
Cherry Tree Rise  
Buckhurst Hill  
Essex  
IG9 6EU

## Bankers

National Westminster Bank  
102 High Road  
Loughton  
Essex  
IG10 4HT

## Solicitors

Sternberg Reed Solicitors  
Focal House  
12-18 Station Parade  
Barking  
Essex  
IG11 8DN

## Founders

Mrs Diana Casswell and Reverend Peter Casswell

## ELHAP Staff Team

### Management & Administration

Robert Dighton (Manager)  
Alyson Geggus (Administrator)

### Children's Service

Nicola Venus (Co-ordinator)  
Phillip Willis (Trainee Playworker)

### Adult Day Service

Lindsey Caunter (Support Worker)  
Angelique Holland (Support Worker)  
Uzoma Okpala (Support Worker)  
Rose Thuku (Support Worker)

### Casual Staff

Rebecca Agates	Gillian Lloyd
Fatima Altaf	Natalia Lopez
Irene Atkinson	Lawrence Lubbock
Gemma Balbes	Myra Malik
Dylan Balgobin	Cheree McIntosh
Soraia Bingham	Lee Mills
Claire Button	Claire Oates
Sharn Button	Oliver Pleasant
Joseph Clark-McGhee	Brenda Robinson
Owen Frith	Ann Roca-Mas
Victoria Gentle	Emma Sackett
Janine Hack	Ashvin Shah
Zenab Haji-Ismael	Gemma Shepherd
Martin Johnson	Henriette Van Niekerk
Beth Jones	Cassie White
Emma Jones	James Wickers
Lois Jubb	
Maia Kennedy	
Zarina Khalid	
Abbas Lightwalla	

### Volunteers

Michael Crest  
Janine Hayley  
Mark McKenzie  
Kofi Serebour  
Susan Troyna

This ELHAP Annual Report was kindly supported by

# Waitrose South Woodford

supporting our community

# ELHAP

a special needs adventure playground

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