

# **ELHAP**

**(A Special Needs Adventure Playground)**

**Financial Statements**

**Year ended 31<sup>st</sup> March 2011**

Charity number 1077508

Company number 03697053

# ELHAP (A Special Needs Adventure Playground)

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Year ended 31 March 2011

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# ELHAP (A Special Needs Adventure Playground)

## Report of the Board of Trustees for the year ended 31 March 2011

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The Board of Trustees presents its report and audited financial statements for the year ended 31<sup>st</sup> March 2011.

### 1. Reference and Administrative Details

Charity Name: ELHAP (A Special Needs Adventure Playground)

Charity Registration Number: 1077508

Company Registration Number: 03697053

Registered Office and Operational Address: 119 Roding Lane North  
Woodford Bridge  
Essex  
IG8 8NA

#### Board of Trustees

Mrs M. Thorogood	Chair
Ms J. Merry	Vice-Chair
Mr D. Charlton	Treasurer
Mrs J. Papa	Company Secretary
Mrs W. Stump	
Mrs K. Thorogood	

#### Management and Administration Team

Mr R. Dighton	Manager
Ms A. Geggus	Administrator and Finance Officer
Mrs A. Shelley	Administrative and Finance Assistant

**Auditors:** Dutchmans Chartered Accountants and Registered Auditors, 3 Station Parade, Cherry Tree Rise, Buckhurst Hill, Essex, IG9 6EU

**Bankers:** National Westminster Bank, 102 High Road, Loughton, Essex, IG10 4HT

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

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

# ELHAP (A Special Needs Adventure Playground)

## Report of the Board of Trustees for the year ended 31 March 2011

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## 2. Structure, Governance and Management

### Governing Document

ELHAP (A Special Needs Adventure Playground) is a company limited by guarantee and governed by the Memorandum and Articles of Association dated 18 January 1999. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

### Recruitment and Appointment of the Board of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees.

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

Trustees are recruited through three routes:

- Recruited personally by existing members for their knowledge, experience of and interest in the charity's work;
- Recruited through external volunteering agencies;
- Recruited through targeted recruitment campaigns.

### Remuneration of the Board of Trustees

Details of the Trustees remuneration are found in Note 11 of the audited accounts. Remuneration of the Trustees is governed by Clause 5 of ELHAP's Memorandum of Association

### Trustee Induction and Training

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

### Risk Management

The Trustees have identified that the main risks are the spending cuts within the public sector, not meeting the fundraising targets 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 annually to ensure that it is taking into account the potential risks facing the charity now and in the future.

# ELHAP (A Special Needs Adventure Playground)

## Report of the Board of Trustees for the year ended 31 March 2011

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### Organisational Structure

ELHAP (A Special Needs Adventure Playground) has a Board of Trustees of up to 16 members who meet monthly and are responsible for the strategic direction and policy of the charity. At present the Board of Trustees has six members from a variety of professional backgrounds relevant to the work of the charity.

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Manager along with the Administrator/Finance Officer and Administrative/Finance Assistant. The Manager is responsible for ensuring that the charity delivers the services specified. The Manager also has responsibility for the day to day to operational management of the charity, individual supervision of senior staff and also ensuring that the team continues to develop their skills and working practices in line with good practice.

### Related Parties

There were no related parties.

## 3. Financial Review

### Financial Performance

The charity had gross incoming resources of £484,971 for the year and expended £426,278 on its charitable activities. This produced a surplus of £58,693 of which £12,491 is restricted and will be expended in future periods.

### Principal Funding Sources

In 2010-2011, our principal funding sources were:

1. London Borough of Redbridge Children's Services' block contract;
2. London Borough of Redbridge Community Care "as and when" agreement;
3. London Borough of Waltham Forest's Children's Services' block contract;
4. Local Authorities Direct Payments and Individualised Budgets;
5. London Borough of Redbridge 'Children's Fund';
6. Essex County Council Children's Services' "as and when" agreement;
7. Fundraising and donations.

### Reserves 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 three months of the resources expended.

# ELHAP (A Special Needs Adventure Playground)

## Report of the Board of Trustees for the year ended 31 March 2011

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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 £145,322.

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

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

## 4. The Public Benefit

### Objects of the Charity

Our charity's object is 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.

### Purposes and Aims

Our charity's purposes as set out in the objects contained in the company's memorandum and articles of association are to provide the relief of those in need by reason of disability or other disadvantage.

The aims of our charity are to enhance and develop the lives of children, young people and adults with disabilities and additional needs through the provision of adventure play and recreational opportunities. Our aims fully reflect the purposes that the charity was set up to further.

### Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure our aims, objectives and activities remain focused on our stated purposes. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

### The focus our work

Our main objectives for the year continued to be the delivery of adventure play and recreational opportunities to children, young people and adults with disabilities and additional needs. The strategies we used to meet these objectives included:

- Focusing upon improving the quality of adventure play and recreational opportunities;
- Providing a range of services which are reflective of relevant quality standards and address the potential issues related to playwork and social care;

# ELHAP (A Special Needs Adventure Playground)

## Report of the Board of Trustees for the year ended 31 March 2011

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- Working towards applying the implementation of the relevant National Occupational Standards;
- Working in partnership with other relevant organisations and professionals to ensure the widest range of support and expertise is available that best matches the needs of our service user population.
- Developing creative solutions to gaps in service delivery within the local communities.

### How our activities deliver public benefit

All our charitable activities focus on the delivery of adventure play and recreational opportunities and are undertaken to further our charitable purposes for the public benefit. Specifically our charitable activities deliver public benefit by:

- Providing a safe, secure and stimulating adventure play and recreational environment where children, young people and adults are free to make choices and decisions about how they spend their time at ELHAP as well as actively participating in the development of the environment and equipment, and
- Increasing children, young people and adults opportunities to explore and experience themselves and their world; allowing them to take acceptable risks (that is, to freely undertake actions and involve themselves in situations that push against the boundaries of their own capacities) in an environment that is challenging and stimulating. This process fosters the development of skills and knowledge that is broadly educational in that it allows people to learn what cannot be taught, and
- Providing integrated and inclusive adventure play and recreational opportunities for children, young people and adults with disabilities and additional needs.

### Who used and benefited from our services?

In this financial year the following numbers of people were supported by the charity:

- Over **157** 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;
- Over the past 12 months we ran **66** scheme days, **252** day service days and **314** visiting group sessions;
- We worked with **31** schools and groups from the North East London region to deliver adventure play to disabled children, young people and adults who have unequal access to play.

The majority of our services are provided free or at a subsidised rate to our service users:

- Nearly all of the playscheme places were provided free through local authority funding (allocated places or through direct payments) or through the Children's Fund grant;
- Parents or carers could attend ELHAP with their children at a highly subsidised rate;
- Local school and group visits were provided as an ELHAP subsidised scheme whereby schools and groups could attend ELHAP during term time at a subsidised rate.

# ELHAP (A Special Needs Adventure Playground)

## Report of the Board of Trustees for the year ended 31 March 2011

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The impact of our work goes far beyond those we help directly and includes reducing the stress experienced by the families and friends of service users.

### 5. Achievements and Performance

#### Achievements

The charity's achievements have been numerous and include:

1. Increase in income and a reduction in expenditure;
2. Expansion of term-time visiting groups service;
3. A number of play structure building projects;
4. Continued development of the Day Service;
5. Development of the new Transition Project;
6. Increased fundraising activities;
7. Continued development of volunteering opportunities throughout ELHAP;
8. Increased usage of our holiday playschemes and Saturday clubs from children and young people from 5 London boroughs and the West Essex region.

#### Performance

The charity's performance was measured through a number of sources, including an analysis of complaints and compliments.

In this year we received two compliments and one complaint about ELHAP.

The Trustees concluded that the charity's performance in 2010-2011 was to a very good standard.

#### Fundraising

We are very grateful to the many individuals who supported our work this year. We received £29,029 from individual donations and fundraising activities, many from long term supporters of the organisation.

Many of our funders have continued to support ELHAP for many years, and their on-going 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.



# ELHAP (A Special Needs Adventure Playground)

## Report of the Board of Trustees for the year ended 31 March 2011

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ELHAP is indebted for funding this year to:

- BBC Children in Need
- Jack Petchey Foundation
- Lloyds TSB Foundation
- Help a Capital Child
- Toy Trust
- Mr Richard Giles and Colleagues
- Mrs Elizabeth Hims
- Mrs Peggy Oliver
- Mr & Mrs E. Unwin
- St Mary's Church, Woodford
- Mrs E. M. Sutton and Members of the Greenleaf Road Church Lunch Club
- Mrs B. Doyle and Members of the Greenleaf Road Church Fellowship
- Mr Clive Mears
- Mr R Hull
- Mrs Deborah Birch
- Lugano Nursing Home (June & Michael Brook)
- Mr David Hart (Trendy Trading) and Colleagues
- Mrs Justine Ingram
- Charles S French Charitable Trust
- Chigwell School
- Mr Richard Hims
- Mr Hugh A Unwin
- Aldersbrook Families Association
- MATES - Friends of the Community
- Mrs R. Swiatecka
- Mrs C. E. Simons-Ebden
- Natwest Community Fund (Enfield)
- Natwest Community Fund (Barkingside)
- RADDISH
- Wiseman Lee Solicitors
- St Paul's Church, Woodford Bridge
- Mita Chatterjee & family
- 2nd Woodford Rangers (Girl Guiding UK)
- Lucilla Ltd
- Redbridge Garden Centre
- Mrs T. Mac and Friends
- Mr L. Smith and Friends
- Waitrose Ltd (Buckhust Hill Branch)
- Charlotte Hossack (Loughborough Students Rag)
- Brookfield House School
- Mr T. Giles

# ELHAP (A Special Needs Adventure Playground)

## Report of the Board of Trustees for the year ended 31 March 2011

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### 6. Plans for Future Period

In April 2007, the ELHAP Trustees and staff came together for a series of exchanges and brainstorming sessions on our operational activities. 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:

- Continue to provide an excellent level of service but achieve financial stability;
- Extend access and service provision to a wider range of people;
- Maintain, improve and add to the fabric of the building and the facilities available to service users;
- Re-develop its Trustee recruitment and induction procedures.

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:

- Development of the Volunteering and Supported Volunteering project;
- Development of a new 'Sleep Over' Project for disabled young people;
- Development of a weekly term-time Early Years Drop In session for local childminders, nurseries, play groups and reception classes. This session will be an fully inclusive and integrated adventure play session for young children;
- Continued enhancement of playground facilities and equipment;
- Continued development of stakeholder relationships with local authorities;
- Annual review of expenditure and where possible to reduce overhead costs.

### 7. Volunteers

The charity would also like to record their appreciation of our **106** volunteers who willingly gave their time to the benefit of the charity. Volunteers have helped within every aspect of the charity's activities, including supporting children and young people attending ELHAP, supporting adult service users attending the ELHAP Day Service, administrative support and fundraising.

### 8. Responsibilities of the Board of Trustees

Company law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Board of Trustees should follow best practice and:

# ELHAP (A Special Needs Adventure Playground)

## Report of the Board of Trustees for the year ended 31 March 2011

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- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.

### Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

## 9. 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 charity's position

## 10. Auditors

Dutchmans Chartered Accountants were re-appointed as the charitable company's auditors at the Annual General Meeting and have expressed their willingness to be re-appointed for the forthcoming year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1995 relating to small entities.

Approved by the Board of Trustees on 2 December 2011 and signed on its behalf by:



Mary Thorogood (Chairperson)

# ELHAP (A Special Needs Adventure Playground)

## Statement of Financial Activities (Including Income and Expenditure Account) For the Year Ended 31<sup>st</sup> March 2011

				2011	2010
	Notes	Unrestricted	Restricted	Total	Total
		£	£	£	£
<b>Incoming resources</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		18,921	-	18,921	2,961
Donations and grants	2	10,734	-	10,734	12,987
Investment income		145	-	145	169
<b>Incoming resources from charitable activities</b>					
Grants and contracts	3	365,334	88,215	453,549	423,002
Other incoming resources		1,622	-	1,622	24,718
<b>Total incoming resources</b>		<b>£396,756</b>	<b>£88,215</b>	<b>£484,971</b>	<b>£463,837</b>
		=====	=====	=====	=====
<b>Resources expended</b>					
Charitable activities	4	321,183	75,724	396,907	406,804
Governance costs	6	29,371	-	29,371	29,790
<b>Total resources expended</b>		<b>£350,554</b>	<b>£75,724</b>	<b>£426,278</b>	<b>£436,594</b>
		=====	=====	=====	=====
<b>Net movement in resources</b>	10	46,202	12,491	58,693	27,243
<b>Transfers between funds</b>		-	-	-	-
<b>Total funds brought forward</b>		155,228	39,101	194,329	167,086
		-----	-----	-----	-----
<b>Total funds carried forward</b>	10	<b>£201,430</b>	<b>£51,592</b>	<b>£253,022</b>	<b>£194,329</b>
		=====	=====	=====	=====

### Summary Income and Expenditure Account for the year ended 31<sup>st</sup> March 2011

	2011	2010
	£	£
Gross income of continuing activities	484,971	463,837
Total expenditure of continuing operations	(426,278)	(436,594)
<b>Net surplus / (deficit) for the period</b>	<b>£58,693</b>	<b>£27,243</b>
	=====	=====

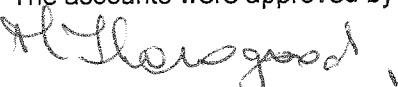
# ELHAP (A Special Needs Adventure Playground)

## Balance Sheet At as 31<sup>st</sup> March 2011

	Notes	2011		2010	
		£	£	£	£
<b>Fixed assets</b>	7		86,107		84,250
<b>Current assets</b>					
Debtors	8	63,655		55,281	
Cash at bank and in hand		121,899		86,108	
Total current assets		185,554		141,389	
<b>Liabilities:</b>					
<b>Amounts falling due within one year</b>					
Creditors and accruals	9	18,639		31,310	
<b>Net current assets</b>			166,915		110,079
<b>Total assets less current liabilities</b>			£253,022		£194,329
			=====		=====
Represented by:					
<b>The funds of the charity</b>					
Restricted income funds	10		51,592		39,101
Unrestricted income funds	10		201,430		155,228
<b>Total charity funds</b>			£253,022		£194,329
			=====		=====

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The accounts were approved by the trustees on 2<sup>nd</sup> December 2011 and signed on their behalf by:

  
M Thorogood

  
D Charlton

Company Registration No. 03697053

# ELHAP (A Special Needs Adventure Playground)

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## Notes to the Financial Statements For the year ended 31<sup>st</sup> March 2011

### 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 The Statement of Recommended Practice for Charities (the "SORP 2005") and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### **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.

# ELHAP (A Special Needs Adventure Playground)

## Notes to the Financial Statements For the year ended 31<sup>st</sup> March 2011 continued

### 1 Statement of Accounting Policies Cont'd

#### Resources expanded

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 day services, 45% playwork services, 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	2011 Total	2010 Total
	£	£	£	£
Chigwell School	1,000	-	1,000	900
Waitrose – South Woodford	385	-	385	543
St. Paul's Church, Woodford Bridge	700	-	700	510
Loughborough Students Rag	526	-	526	-
Charles S French Charitable Trust	1,000	-	1,000	-
Aldersbrook Families Association	500	-	500	-
NatWest Community Fund (Enfield)	1,000	-	1,000	-
NatWest Community Fund (Barking)	1,000	-	1,000	-
RADDISH	500	-	500	-
Snaresbrook College	-	-	-	2,707
Denny Side Bowling Association	-	-	-	1,688
BUPA	-	-	-	1,138
Redbridge Lions Club	-	-	-	901
Cannon Lodge	-	-	-	826
Hopscotch Children Trust	-	-	-	600
Other donations	4,123	-	4,123	3,174
	<u>£10,734</u>	<u>-</u>	<u>£10,734</u>	<u>£12,987</u>
	=====	=====	=====	=====

# ELHAP (A Special Needs Adventure Playground)

## Notes to the Financial Statements For the year ended 31<sup>st</sup> March 2011 continued

### 3 Incoming Resources from Charitable Activities

			2011	2010
Grants and Contracts	Unrestricted	Restricted	Total	Total
	£	£	£	£
Playwork charges	62,639	-	62,639	82,866
Adult day services charges	202,565	-	202,565	164,479
LBWF block contract	40,621	-	40,621	-
LBR block contract	59,509	-	59,509	56,972
	<u>365,334</u>	<u>-</u>	<u>365,334</u>	<u>304,317</u>
	=====	=====	=====	=====
LBR Playbuilder Grant	-	-	-	30,000
LBR Aiming High Grant	-	23,319	23,319	20,317
Play England Third Sector Adventure Playground Grant	-	-	-	16,199
BBC Children in Need	-	9,971	9,971	11,851
Lloyds TSB Foundation	-	9,787	9,787	2,513
V Project Grant	-	-	-	1,635
The Jack Petchey Foundation Achievement Awards	-	1,200	1,200	1,200
Toy Trust	-	1,751	1,751	-
Help a London Child	-	1,881	1,881	-
Lifeline 4Kids	-	5,336	5,336	-
	<u>-</u>	<u>53,245</u>	<u>53,245</u>	<u>83,715</u>
	=====	=====	=====	=====
Non statutory grants	-	53,245	53,245	83,715
	<u>-</u>	<u>34,970</u>	<u>34,970</u>	<u>34,970</u>
	=====	=====	=====	=====
Redbridge Children's Trust	-	34,970	34,970	34,970
	<u>-</u>	<u>£34,970</u>	<u>£34,970</u>	<u>34,970</u>
	=====	=====	=====	=====
Statutory grants	-	£34,970	£34,970	34,970
	<u>-</u>	<u>£34,970</u>	<u>£34,970</u>	<u>34,970</u>
	=====	=====	=====	=====
Total grants and contracts	£365,334	£88,215	£453,549	£423,002
	=====	=====	=====	=====

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



# ELHAP (A Special Needs Adventure Playground)

## Notes to the Financial Statements For the year ended 31<sup>st</sup> March 2011 continued

### 4 Charitable Activities

	Unrestricted	Restricted	2011 Total	2010 Total
	£	£	£	£
<b>Adult day services</b>				
Wages and salaries	115,414	6,359	121,773	99,563
Recruitment	104	1,457	1,561	-
Miscellaneous	1,260	-	1,260	483
Provisions	4,940	564	5,504	4,318
Training	807	-	807	2,001
Transport	3,894	495	4,389	3,934
Equipment	1,025	449	1,474	1,420
Activities	4,767	586	5,353	3,732
Development and training costs	898	-	898	4,653
Printing	-	41	41	-
Computer costs	-	52	52	-
Management costs	-	120	120	-
Depreciation	-	368	368	-
	<u>£133,109</u>	<u>£10,491</u>	<u>£143,600</u>	<u>£120,104</u>
Indirect costs ( note 5)	57,561	-	57,561	57,894
<b>Total adult day services costs</b>	<u>£190,670</u> =====	<u>£10,491</u> =====	<u>£201,161</u> =====	<u>£177,998</u> =====
<b>Playwork services</b>				
Wages and salaries	77,287	31,450	108,737	107,831
Pension	1,842	-	1,842	1,754
Recruitment charges	-	2,094	2,094	4,373
Provisions	139	-	139	191
Training	2,180	1,982	4,162	4,468
Transport	1,242	-	1,242	1,800
Equipment	1,930	2,356	4,286	12,446
Activities and escort fees	4,515	1,000	5,515	8,539
Marketing and promotion	-	-	-	654
Miscellaneous	350	898	1,248	1,887
Depreciation	-	8,920	8,920	4,730
	<u>89,485</u>	<u>48,700</u>	<u>138,185</u>	<u>148,673</u>
Indirect costs (note 5)	41,028	16,533	57,561	57,893
<b>Total playwork services costs</b>	<u>130,513</u>	<u>65,233</u>	<u>195,746</u>	<u>206,566</u>
<b>Disabled toilet refurbishment</b>		-	-	22,240
<b>Total charitable activities</b>	<u>£321,183</u> =====	<u>£75,724</u> =====	<u>£396,907</u> =====	<u>£406,804</u> =====

# ELHAP (A Special Needs Adventure Playground)

## Notes to the Financial Statements For the year ended 31<sup>st</sup> March 2011 continued

### 5 Indirect costs

	Unrestricted	Restricted	2011 Total	2010 Total
	£	£	£	£
Management salaries	67,936	10,084	78,020	68,587
Premises expenses	21,407	3,178	24,585	36,872
Insurance	10,318	1,730	12,048	9,422
Printing, postage and stationery	6,531	969	7,500	6,876
Depreciation	3,576	531	4,107	3,959
Disposal of assets	-	-	-	1,489
Management and Administration	275	41	316	-
Marketing and Promotion	-	-	-	401
	-----	-----	-----	-----
Total indirect costs	£110,043	£16,533	£126,576	£127,606
	=====	=====	=====	=====
Allocated:				
Adult day services	57,561	-	57,561	57,894
Playwork services	41,028	16,533	57,561	57,893
Governance costs	11,454	-	11,454	11,819
	-----	-----	-----	-----
Total	£110,043	£16,533	£126,576	£127,606
	=====	=====	=====	=====

### 6 Governance costs

	£	£	£	£
Professional fees	-	-	-	1,636
Management training	2,125	-	2,125	979
Recruitment costs	-	-	-	1,547
Audit fees	3,600	-	3,600	3,525
Miscellaneous	3,914	-	3,914	4,070
Payroll fees (paid to the auditors)	2,463	-	2,463	1,867
Telephone	1,602	-	1,602	1,028
Bank charges	867	-	867	885
Computer costs	2,106	-	2,106	1,435
Staff travel	485	-	485	654
Bad debts	-	-	-	345
Disposal of assets	755	-	755	
	-----	-----	-----	-----
Total direct costs	17,917	-	17,917	17,971
Indirect costs (note 5)	11,454	-	11,454	11,819
	-----	-----	-----	-----
Total governance costs	29,371	-	29,371	£29,790
	=====	=====	=====	=====

# ELHAP (A Special Needs Adventure Playground)

## Notes to the Financial Statements For the year ended 31<sup>st</sup> March 2011 continued

### 7 Tangible fixed assets

	Freehold Land and buildings £	Operational buildings £	Equipment £	Minibuses £	Total £
<b>Cost/Valuation</b>					
At 1 <sup>st</sup> April 2010	40,040	53,990	56,677	37,000	187,707
Disposals	-	-	(4,560)	-	(4,560)
Additions	-	-	16,006	-	16,006
At 31 <sup>st</sup> March 2011	40,040	53,990	68,123	37,000	199,153
<b>Depreciation</b>					
At 1 <sup>st</sup> April 2010	-	44,611	23,920	34,926	103,457
On disposal	-	-	(3,805)	-	(3,805)
Charge for the year	-	1,407	11,468	519	13,394
At 31 <sup>st</sup> March 2011	-	£46,018	£31,583	£35,445	£113,046
<b>Net Book value:</b>					
At 31 <sup>st</sup> March 2011	£40,040	£7,972	£36,540	£1,555	£86,107
At 31 <sup>st</sup> March 2010	£40,040	£9,379	£32,757	£2,074	£84,250

### 8 Debtors

	2011 £	2010 £
Fees receivable	55,943	44,298
Accrued income	-	1,620
Prepayments	7,712	9,363
	£63,655	£55,281

All debtors are due within one year

### 9 Creditors: amounts falling due within one year

	£	£
Trade creditors	685	2,373
Taxation and social security	-	5,025
Deferred income	14,055	20,157
Accruals	3,600	3,525
Other creditors	299	230
	£18,639	£31,310

# ELHAP (A Special Needs Adventure Playground)

## Notes to the Financial Statements For the year ended 31<sup>st</sup> March 2011 continued

### 10 Movements on Funds

	1 April 2010	Incoming resources	Outgoing resources	Transfers	31 March 2011
	£	£	£	£	£
<b>Restricted Funds</b>					
Redevelopment Fund	4,528	-	-	-	4,528
The Jack Petchey Foundation					
Achievement Awards	-	1,200	(1,200)	-	-
Redbridge Children Fund	4,733	34,970	(32,633)	-	7,070
BBC Children in Need	-	9,971	(7,480)	-	2,491
V Project Grant	1,040	-	(1,040)	-	-
Gannett Foundation	370	-	(370)	-	-
Foresters' Fund	512	-	-	-	512
Ceridian Solutions	1,986	-	(497)	-	1,489
Lloyds Foundation	-	9,787	(9,451)	-	336
LBR Playbuilder Grant	25,932	-	(6,483)	-	19,449
LBR Aiming High Grant	-	23,319	(14,862)	-	8,457
Help A London Child	-	1,881	(470)	-	1,411
Toy Trust	-	1,751	(437)	-	1,314
Lifeline 4Kids	-	5,336	(801)	-	4,535
	-----	-----	-----	-----	-----
total restricted funds	39,101	88,215	(75,724)	-	51,592
<b>Unrestricted Funds</b>					
	-----	-----	-----	-----	-----
Total Funds	£194,329	£484,971	£(426,278)	-	£253,022
	=====	=====	=====	=====	=====

### Analysis of net assets between funds

	general funds	restricted funds	total
Tangible fixed assets	56,108	29,999	86,107
Current assets	149,906	35,648	185,554
Current liabilities	(4,584)	(14,055)	(18,639)
	-----	-----	-----
	£201,430	£51,592	£253,022
	=====	=====	=====

# ELHAP (A Special Needs Adventure Playground)

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## Notes to the Financial Statements For the year ended 31<sup>st</sup> March 2011 continued

### 10 Movements on Funds cont.

The movements on the funds and balances at 31<sup>st</sup> March 2011 comprise the following:

- Redevelopment fund - £4,528, this grant was 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 Redbridge Children's Fund grant is received for the provision of adventure play services to children and young people aged between 5 – 13 years of age, who are resident in Redbridge and who do not receive any other funding. The charity offers places for Saturday Clubs and Holiday Playschemes. The balance has been carried forward to the following year and used for the same purposes.
- The Jack Petchey Foundation Achievement Award was used to purchase equipment, workshops or outings that were chosen by nominated young people aged 11 – 25 years of age.
- The Toy Trust grant was received for the purchase of equipment. The balance carried forward represents the net book value of the equipment after depreciation.
- The Help A London Child grant was received for the purchase of equipment. The balance carried forward represents the net book value of the equipment after depreciation.
- The Gannett Foundation grant was used for the purchase of equipment.
- The Foresters' Fund for Children grant was received for the printing of two editions of a children's magazine designed and edited by the children and young people at ELHAP. One edition was printed in 2010. The balance will be used for a second edition in the next year.
- The LBR Playbuilder grant was funded by the formerly known Department of Children, Schools and Families and distributed by the London Borough of Redbridge. This was received for the construction and installation of a Tree House, Water Play area and Tunnel. The balance carried forward represents the net book value of the equipment after depreciation.
- The Lloyds TSB Foundation for England and Wales grant was received in March 2009 for one year funding towards the costs of two part-time supported employment trainee playworkers. The project started in January 2010, after the selection process and appointment of the successful applicants.
- The Lifeline 4Kids grant was awarded for the refurbishment of the sensory room. The balance carried forward represents the net book value of the equipment after depreciation.
- The LBR Aiming High grant (transition project) was received to fund a service supporting young people between 16 and 24 years of age with disabilities through transition from school to adulthood. The project started in September 2010.

# ELHAP (A Special Needs Adventure Playground)

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## Notes to the Financial Statements For the year ended 31<sup>st</sup> March 2011 continued

### 11 Trustees' remuneration and expenses

During the year no trustees were remunerated by the charity. (2010 - £1,920)

12 Information on employees	2011	2010
Staff costs	£	£
Wages and salaries	290,321	258,791
Employers national insurance contributions	18,210	17,192
Pension costs	1,842	1,754
	<hr/>	<hr/>
	£310,373	£277,737
	=====	=====

The charity employed an average of 14 full time employees and 24 sessional employees (2010 – 12 and 21) during the year.

No employee received emoluments of £60,000 and above.

The charity contributes towards the personal pension schemes of eligible employees. The amount paid is disclosed above.

### 13 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.

### 14 Financial commitments

The charity has an operating lease commitment ending within 4 years of £1,696.

### 15 Auditors' Ethical Standards

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.

### 16 Ultimate controlling party

The charitable company is controlled by its trustees. The company is limited by guarantee and does not have share capital.

# ELHAP (A Special Needs Adventure Playground)

## Independent Auditors' Report to the Members of ELHAP (A Special Needs Adventure Playground)

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We have audited the financial statements of E L H A P (A Special Needs Adventure Playground) for the year ended 31 March 2011 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), the Statement of Recommended Practice for Charities (the "SORP 2005") and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditor**

As explained more fully in the Trustees' Responsibilities Statement set out on page 4, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's [(APB's)] Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2011 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

# ELHAP (A Special Needs Adventure Playground)

## Independent Auditors' Report to the Members of ELHAP (A Special Needs Adventure Playground) continued

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### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to prepare the financial statements in accordance with the small companies regime.



Mary Poile  
Senior Statutory Auditor  
for and on behalf of Dutchmans  
Chartered Accountants and Statutory Auditors

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

2<sup>nd</sup> December 2011