

ELHAP

(A Special Needs Adventure Playground)

Financial Statements

Year ended 31st March 2016

Charity number 1077508

Company number 03697053

ELHAP (A Special Needs Adventure Playground)

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ELHAP (A Special Needs Adventure Playground)

Report of the Board of Trustees for the year ended 31 March 2016

The Board of Trustees presents its report and audited financial statements for the year ended 31st March 2016.

1. Chairman's Report

The year, as always was a busy and rewarding year for all of those involved, whether parents, families, supporters, volunteers, staff members or trustees.

As with all charities in the current economy, there are many financial challenges. The Trustees Board are obviously aware of this and also the need to keep our services current. The need to be a business is vital but even more so is the need to continue providing the highest level of support to all of our families now and for future generations

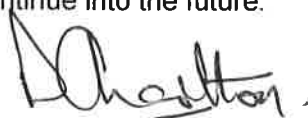
To this end, we conducted a full review of the services provided to adult users. This resulted in a major change and the introduction of the Orchard Project, which provides the opportunity to undertake drama and physical activities in our forest garden. This has proved to be popular and more appropriate for the development of the attendees. We will build on this with a similar in depth review of our children's services in the coming year.

From a business point of view, the local boroughs are under pressure to reduce their budgets and this will affect the amount they will be able to spend with ELHAP. Our primary aim is to continue to provide the important services we do and, consequently, we have reviewed how we can attract funding from other areas despite the economic situation. To this end we have decided to invest in a permanent member of staff focused on raising our profile and securing the necessary funding. We recognise varied sources of funding is vital and we are extremely grateful to our donors be they Trusts, corporate sponsors or individuals. Any amount however small is always gratefully received, really appreciated and 100% used towards our charitable aims.

Additionally in the year, we invested in our IT services to ensure that we can deliver our services as professionally and effectively as possible. This allows us to communicate better with all concerned, including increased use of social media. Our working practices and policies are updated regularly to ensure that we are working in the most efficient and effective manner.

During the year we added 3 new trustees to our Board ensuring a stable structure and I would like to offer my thanks to the board of Trustees who give their time freely to ensure that ELHAP is run with strong financial control and governance.

Finally, my genuine heartfelt thanks to all of those who have contributed to ELHAP during the year, be they staff, volunteers, service users, fundraisers or donors without whom this special charity would not be in a position to continue into the future.



Mr Dave Charlton
ELHAP Chairman

ELHAP (A Special Needs Adventure Playground)

Report of the Board of Trustees for the year ended 31 March 2016

2. Reference and Administrative Details

Charity Name: ELHAP (A Special Needs Adventure Playground)

Charity Registration Number: 1077508

Company Registration Number: 3697053

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

Board of Trustees

Mr D. Charlton	Chairman
Ms J. Merry	Vice Chair
Mrs M. Phipps	Treasurer
Mrs W. Stump	Company Secretary
Mrs K. Thorogood	
Mr D. Merry	
Mrs M. Lomanto	
Mr T. O'Donoghue	appointed 26 October 2016

Management and Administration Team

Mr R. Dighton	Manager
Mrs A. Shelley	Senior Administrative Officer
Mrs M. Lazar	Finance Officer
Mrs K. Banks	Receptionist
Miss H. Kaye	Receptionist

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

Scottish Widows, 67 Morrison Street, Edinburgh, EH3 8YJ

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

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Report of the Board of Trustees for the year ended 31 March 2016

3. 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 transactions with Trustees are found in Note 11 and 12 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.

Related Parties

There were no related parties which require to be disclosed in this report.

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 2016

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 nine 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 Finance Officer and Senior Administrative Officer. 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.

4. Financial Review

Financial Performance

The charity had gross incoming resources of £498,034 for the year and expended £524,830 on its charitable activities.

The Trustees continue to implement measures to develop the charity's financial stability. The level of free unrestricted reserves (calculated as unrestricted current assets less liabilities) at the end of the year amounted to £105,283. 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.

Principal Funding Sources

In 2015-2016, our principal funding sources were:

1. London Borough of Redbridge Community Care "as and when" agreement;
2. London Borough of Waltham Forest's Children's Services' block contract;
3. Local Authorities Direct Payments and Individualised Budgets;
4. Redbridge High Support Contract
5. Redbridge Low Support Contract
6. Redbridge Transition Project Contract
7. Redbridge Sport Purchase Contract
8. Fundraising and donations.

Reserves Policy

The Trustees have an established policy whereby the unrestricted funds that are not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be 3+ months of the resources expended.

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Report of the Board of Trustees for the year ended 31 March 2016

5. The Public Benefit

Our origins

ELHAP was established in 1976 as an adventure playground for children with disabilities in NE London and Essex. Since then, we have expanded our support services to include toddlers, young people, adults and families.

Over the course of our development and growth as an organisation, the concepts of “adventure” and “play” have remained at the heart of our work. We provide a space where children and young people (CYP) with disabilities are given the freedom to explore their ideas, their *abilities*, and their connection to the wider world – through physical play in our outdoor playground and woodland reserve, art, music, drama, horticulture and regular outings around London. We believe that these experiences of personal exploration and risk taking, so often denied to CYP with disabilities, are vital to establishing the confidence and resilience needed for life.

Our services

This year we received 8,523 visits from service users. We expect demand on our services to continue growing, partly as a result of other services being cut back due to funding cuts.

Weekend and Holiday Play Schemes

We run play schemes for children with disabilities and their siblings during all of the school holidays and every other weekend. Most of our activities are run outside in our 2-acre playground and woodland space, to enable the children to benefit from the fresh air and freedom. Within ELHAP’s safe boundaries, the children are encouraged to explore, take risks, get messy and take the lead in deciding how they use their time. As well as being a great source of fun for the children, our play schemes offer families valuable respite time.

Early Years Drop In

Many children with learning disabilities are diagnosed between birth and toddlerhood. After diagnosis, parents and carers can feel isolated - they may struggle to find a playgroup that can cater for their child’s special needs and are not yet eligible to access the specialist support services available for school-age children. ELHAP’s Early Years Drop In provides a stimulating and fun environment for toddlers with disabilities and an opportunity for parents and childminders to meet, share their experiences and provide mutual support.

Transition Project

Facing the challenges of adult life can be daunting for anyone, but for a young person with disabilities the pressures and anxieties can be overwhelming. ELHAP’s Transition Project works with young people and adults to help them develop their skills, explore their options for the future and get connected to their local community.

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Report of the Board of Trustees for the year ended 31 March 2016

Orchard Project

ELHAP's Orchard Project enables adults with disabilities to learn and develop practical skills including performing arts (drama, dance, music), conservation, horticulture, woodwork and cookery. Unlike more traditional day services, Orchard Project is based in our beautiful 2-acre woodland site, giving users the opportunity to connect with nature and explore the outdoors.

6. Achievements and Performance

Achievements

The charity's achievements have been numerous and include:

1. Continued development the Orchard areas and adventure playground
2. Major re-development of the ELHAP Orchard Project (previously known as the ELHAP Day Service)
3. Re-development of the ELHAP Volunteer Project

Performance

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

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

The Trustees concluded that the charity's performance in 2015-2016 was to a very good standard.

Fundraising

We are very grateful to the many individuals who supported our work this year. We received £9,876 in donations and voluntary income, many from long term supporters of the organisation.

ELHAP is grateful to everyone who has supported us this year. 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.

7. Plans for Future Period

The drastic cuts in central government funding to local authorities (LAs) that have occurred in recent years are now starting to impact on LA funding of services for people with disabilities.

In response, over the course of the next year, we will be embarking upon a major review of our services, to ensure that:

- a) Where possible, we are helping to fill the gaps in service provision for children, young people and adults with disabilities, which have arisen as a result of funding cuts.
- b) Our services are financially sustainable, so that we can continue to provide long-term support to our service users.

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Report of the Board of Trustees for the year ended 31 March 2016

We will be consulting closely with current and past service users and their families as part of this review process, as well as with local authorities and other disability service providers.

8. Volunteers

The charity would also like to record their appreciation of our 50 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 Orchard Project, administrative support and fundraising.

9. Responsibilities of the Board of Trustees

The trustees (who are also directors of ELHAP for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 2015 (FRSSE);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is 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 auditor is aware of that information.

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Report of the Board of Trustees for the year ended 31 March 2016

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

Auditors

Dutchmans Chartered Accountants were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the Charities SORP 2015 (FRSSE) and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

Approved by the Board of Trustees on 30th November 2016 and signed on its behalf by:



D. Charlton
Chairman

ELHAP (A Special Needs Adventure Playground)

Statement of Financial Activities (Including Income and Expenditure Account) for the year ended 31 March 2016

	Notes	Restricted £	Designated £	Unrestricted £	2016 Total £	2015 Total £
Incoming resources						
Incoming resources from generated funds						
Voluntary income		-	-	1,629	1,629	4,417
Donations and legacies		-	-	9,876	9,876	11,491
Investment income	2	-	-	323	323	327
Charitable activities	4	313	-	481,803	482,116	479,859
Other incoming resources		-	-	4,090	4,090	2,975
Total incoming resources		<u>313</u>	-	<u>497,721</u>	<u>498,034</u>	<u>499,069</u>
Resources expended						
Charitable activities	5	2,598	-	509,921	512,519	503,007
Governance costs	6	-	-	12,311	12,311	11,221
Total resources expended		<u>2,598</u>	-	<u>522,232</u>	<u>524,830</u>	<u>514,228</u>
Net movement in resources		(2,285)	-	(24,511)	(26,796)	(15,159)
Total funds brought forward		9,654	12,500	180,729	202,883	218,042
Total funds carried forward	10	<u>£7,369</u>	<u>£12,500</u>	<u>£156,218</u>	<u>£176,087</u>	<u>£202,883</u>
Summary Income and Expenditure Account for the year ended 31 March 2016					2016	2015
					£	£
Gross income of continuing activities					498,034	499,069
Total expenditure of continuing operations					(524,830)	(514,228)
Net expenditure for the year					<u>£(26,796)</u>	<u>£(15,159)</u>


ELHAP (A Special Needs Adventure Playground)

Balance Sheet at 31 March 2016

	Notes	2016	2015
		£	£
Fixed assets	7	57,792	55,592
Current assets			
Debtors	8	55,991	63,430
Cash at bank and in hand		132,310	120,668
		<u>188,301</u>	<u>184,098</u>
Liabilities:			
Amounts falling due within one year			
Creditors and accruals	9	70,006	36,807
		<u>118,295</u>	<u>147,291</u>
Net current assets		118,295	147,291
Total assets less current liabilities		<u>£176,087</u>	<u>£202,883</u>
		=====	=====
Represented by:			
Funds			
Restricted	10	7,369	9,654
Designated	10	12,500	12,500
Unrestricted	10	156,218	180,729
		<u>£176,087</u>	<u>£202,883</u>
		=====	=====

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 2015).

The accounts were approved by the trustees on 30 November 2016 and signed on their behalf by:


D Charlton


M Phipps

Company Registration No. 03697053

ELHAP (A Special Needs Adventure Playground)

Notes to the financial statements for the year ended 31 March 2016

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 with the Financial Reporting Standard for Smaller Entities (effective January 2015), and with the SORP FRSSE.

Basis of preparing the financial statements

The Trustees have reasonable expectations that the charity has adequate plans and resources to continue its activities for the foreseeable future and therefore feel 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.

Deferred income

Deferred income comprises of amounts received in respect of services to be rendered in the following financial year, or amounts awarded from a funding body to be spent in the following financial year.

Fixed assets

Fixed assets are stated at cost less depreciation. Assets intended to be of on-going use are capitalised as fixed assets as follows: playground equipment with a cost in excess of £2,500; any other with a cost in excess of £500.

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 and straight line
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.

ELHAP (A Special Needs Adventure Playground)

Notes to the financial statements for the year ended 31 March 2016 (continued)

1 Statement of Accounting policies (continued)

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 50% adult day services and 50% playwork services. 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.

Operating leases

Expenditure on operating leases is recognised in the period in which it is paid

Pension costs

The charitable company operates a defined contribution scheme for the benefit of its employees. The costs of contributions are included in staff costs in the year they are payable

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 Investment income

	2016	2015
Interest on bank deposits	<u>£324</u>	<u>£327</u>

3 Information on employees

	2016	2015
Staff costs	£	£
Wages and salaries	341,994	351,129
Employers national insurance contributions	16,006	20,142
Pension costs	6,814	3,657
	<u>£364,814</u>	<u>£374,928</u>

The charity employed an average of 17.25 full time employees and 27.5 sessional employees (2015 – 17 full time and 27 sessional) during the year.

There were no employees with emoluments exceeding £60,000.

ELHAP (A Special Needs Adventure Playground)

Notes to the financial statements for the year ended 31 March 2016 (continued)

4 Incoming Resources from Charitable Activities

	Restricted	Unrestricted	2016 Total	2015 Total
	£	£	£	£
Adult day services	-	253,006	253,006	239,539
Playwork services	-	212,490	212,490	206,534
Gannett Foundation	-	-	-	672
Jack Petchey Awards for All	313	-	313	1,198
Sleep over project	-	2,522	2,522	7,943
Transition project	-	13,785	13,785	23,973
	-----	-----	-----	-----
	313	481,803	482,116	£479,859
	=====	=====	=====	=====

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

5 Charitable activities – expenditure

Charitable activities	Staff costs	Direct costs	Other allocated costs	2016 Total	2015 Total
	£	£	£	£	£
Adult day services	174,504	75,422	6,299	256,225	252,483
Playwork services	180,453	52,922	6,299	239,674	215,509
Jack Petchey Awards for all	-	313	-	313	1,198
Sleep Over project	1,414	1,108	-	2,522	6,639
Transition project	8,443	5,342	-	13,785	23,050
Volunteer project	-	-	-	-	3,456
Gennett foundation	-	-	-	-	672
	-----	-----	-----	-----	-----
	£364,814	£131,107	£12,598	£512,519	£503,007
	=====	=====	=====	=====	=====

6 Governance costs

	2016 Total	2015 Total
	£	£
Professional fees	6,212	4,783
Payroll fees	1,382	1,605
Bank charges	1,117	1,233
Audit fees	3,600	3,600
	-----	-----
Total governance costs	£12,311	£11,221
	=====	=====

The governance costs are all allocated to unrestricted funds

ELHAP (A Special Needs Adventure Playground)

Notes to the Financial Statements for the year ended 31 March 2016 (continued)

7 Tangible fixed assets

	Freehold Land and buildings £	Operational buildings £	Equipment £	Minibuses £	Total £
Cost/Valuation					
At 1 April 2015	40,040	50,128	60,968	30,000	181,136
Additions	-	-	8,563	-	8,563
Disposals			(6,898)		(6,898)
	<u>£40,040</u>	<u>£50,128</u>	<u>£62,633</u>	<u>£30,000</u>	<u>£182,801</u>
Depreciation					
At 1 April 2015	-	46,310	49,587	29,647	125,544
Charge for the year	-	573	4,747	88	5,408
On disposal			(5,943)		(5,943)
	<u>-</u>	<u>£46,883</u>	<u>£48,391</u>	<u>£29,735</u>	<u>£125,009</u>
Net Book value:					
At 31 March 2016	<u>£40,040</u>	<u>£3,245</u>	<u>£14,242</u>	<u>£265</u>	<u>£57,792</u>
At 31 March 2015	<u>£40,040</u>	<u>£3,818</u>	<u>£11,381</u>	<u>£353</u>	<u>£55,592</u>

8 Debtors: amounts receivable within one year

	2016 £	2015 £
Fees receivable	41,702	51,304
Prepayments	14,079	10,401
Other debtors	210	1,725
	<u>£55,991</u>	<u>£63,430</u>

9 Creditors: amounts falling due within one year

	£	£
Trade creditors	21,669	7,532
Taxation and social security	-	5,155
Deferred income	36,639	19,736
Accruals	10,584	3,600
Other creditors	1,114	784
	<u>£70,006</u>	<u>£36,807</u>

ELHAP (A Special Needs Adventure Playground)

Notes to the Financial Statements for the year ended 31 March 2016 (continued)

10 Movements on funds

	note	1 April 2015	Incoming resources	Outgoing Resources	31 March 2016
		£	£	£	£
Restricted funds					
Foresters fund	(a)	512	-	-	512
Jack Petchy Awards for All	(b)	-	313	(313)	-
Redbridge Playbuilder	(c)	6,154	-	(1,538)	4,616
BBC Children in Need	(d)	220	-	(55)	165
Ceridian Solutions	(e)	472	-	(118)	354
Help a London Child	(f)	446	-	(111)	335
Toys Trust	(g)	415	-	(104)	311
Lifeline 4Kids	(h)	1,435	-	(359)	1,076
Total restricted funds		9,654	313	(2,598)	7,369
Designated funds		12,500	-	-	12,500
Unrestricted funds		180,729	497,721	(522,232)	156,218
Total funds		£202,883	498,034	£(524,830)	£176,087

The movements on the funds and balances at 31 March 2016 comprise the following:

- (a) 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 in the next financial year.
- (b) The Jack Petchey Awards for All grant was used to purchase equipment, workshops or outings that were chosen by nominated young people aged 11 – 25 years of age.
- (c) The Redbridge 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.
- (d) BBC Children in Need. The grant was used to purchase equipment; the balance represents the net book value of the asset.
- (e) Ceridian Solutions. The grant was used to purchase the cinema room equipment; the balance represents the net book value of the asset.
- (f) 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.
- (g) The Toy Trust grant was received for the purchase of equipment. The balance carried forward represents the net book value of the equipment.
- (h) The Lifeline 4kids grant was received for the refurbishment of the sensory room. The balance carried forward represents the net book value of the equipment.

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Notes to the Financial Statements for the year ended 31 March 2016 (continued)

10 Movements on Funds (continued)

Analysis of net assets between funds

	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Tangible fixed assets	6,857	-	50,935	57,792
Current assets	512	12,500	175,289	188,301
Current liabilities	-	-	(70,006)	(70,006)
Total funds	£7,369	£12,500	£156,218	£176,087

11 Trustees' remuneration and expenses

During the year one trustee received remuneration of £11,790 (2015 - £2,775).

12 Transactions with trustees

The London Borough of Havering provides HR support services to the charity, which is carried out by a trustee who is employed by Havering. The amount paid for HR services in the year amounted to £4,664 (2015 - £5,460). There were no balances outstanding at the year end.

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 7th October 1997. The Trustees have no intention at the present time of selling the property, or any part thereof.

14 Financial commitments

The charitable company has an operating leasing commitment ending within 2-5 years of £1,949. (2015 £1,696)

15 Auditors

Fees paid to the auditors in respect of the audit amounted to £3,600, (2015 - £3,600). No other fees were paid to the Auditors (2015 - £180).

16 Pension scheme

The company operates a defined contributions pension scheme for its employees. Contributions in the year are disclosed in note 10 above. At the year end there were 19 members (2015 – 6 members)

17 Control

The charitable company is controlled by the trustees.

ELHAP (A Special Needs Adventure Playground)

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

We have audited the financial statements of E L H A P (A Special Needs Adventure Playground) for the year ended 31 March 2016 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 January 2015).

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 7, 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 Trustees' 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 2016 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 applicable to smaller entities; 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.

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ELHAP (A Special Needs Adventure Playground)

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

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 and take advantage of the small companies exemption in preparing the directors' report.



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

Date 30th November 2016