

Charity Registration No. 1077508

Company Registration No. 03697053 (England and Wales)

**ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Charlton Ms J Merry Mrs M Phipps Mrs W Stump Mr D Merry Mrs M Lomanto Mr T O'Donoghue Mrs D Leaman-Hill
Secretary	Mrs W Stump
Charity number	1077508
Company number	03697053
Registered office	119 Roding Lane North Woodford Bridge Essex IG8 8NA
Auditor	Dutchmans Chartered Accountants 3 Station Parade Cherry Tree Rise Buckhurst Hill Essex IG9 6EU

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

CONTENTS

	Page
Trustees' report	1 - 6
Independent auditor's report	7 - 8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 21

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2017

Chair's report

This year, as always, was busy but also a particularly difficult one. The challenges brought by the current economy obviously continued but in addition we were short of key staff members. This added to the pressure of both delivering our current services and planning for the future.

The Orchard Project continues to be popular and extremely appropriate for the development of the attendees. However attracting sufficient staff for this project and for the Children Services is becoming increasingly difficult. This is particularly frustrating because with more staff we would be able to provide more service users placements. Since the end of the financial year we have however recognised the necessity to appoint a dedicated Projects Manager who, with the right type of experience, will be able to recruit and maintain the sufficient number of staff in order to cover much needed placements.

In an attempt to improve our financial situation, at the end of the previous financial year we recruited a permanent member of staff focused on raising our profile and securing additional funding. This move is now beginning to prove positive as it has delivered much needed funds from a wider range of sources. We are extremely grateful to all our donors be they Trusts, Corporate sponsors or individuals. Any amount, however small is always gratefully received and entirely used towards our charitable aims.

Our Board of Trustees now consists of people from a wider range of professions and with extensive experience relevant to the charity. I would like to put on record my thanks to the Trustees who give their time freely to ensure that ELHAP is run with strong financial control and governance.

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



D Charlton
Chair

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

The trustees present their report and accounts for the year ended 31 March 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

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

Over the course of our development and growth the concepts of 'adventure' and 'play' have remained at the heart of our work. We provide a space where children and young people with disabilities are given the freedom to explore their ideas, expand their abilities and make connection with the wider world. This is achieved through physical play in our outdoor playground and woodland reserve. Within this environment we endeavour to encourage all our service users to take part in all our activities such as drama, music, art, horticulture. We also offer regular outings for young adults in and around London.

We believe that these experiences of personal exploration and risk taking, so often denied to children and young people with disabilities, are vital to establish their confidence and resilience needed for a fulfilled life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year we received 6,493 visits from service users and we expect that demand on our services will continue to grow in the future partly as a result of funding cuts experienced by other government organisations. As in the previous years, we have pursued the continued development of our services, supported the development of strategies to increase awareness in the local community and reviewed our plans for the future.

In April 2016 the charity appointed a Head of Development to plan and implement a fundraising strategy that will eventually enable ELHAP to be financially sustainable in the long term. This entailed focusing on a wider range of income streams arising from local community fundraising and individual giving, to corporate partnerships, trusts, foundations and institutional giving, which should eventually complement resources raised from local authorities. By raising income from a varied range of sources we should significantly boost finances and mitigate the risk of being overly-dependent on any one area of funding.

Our services can be summarized as follow:

Orchard project: Aimed at young and older adults with disabilities, the project enables the participants to learn and develop practical skills. Unlike more traditional day services, the Orchard project is run in our beautiful 3-acre woodland site where activities such as horticulture, conservation and woodwork are encouraged and give the users the opportunity to connect with nature and explore the outdoors. In addition life enhancing skills are developed through drama, music and arts in general.

Weekend and Holiday Play Schemes: We run play schemes for younger children and their siblings during all school holidays, half terms and weekends. Most of the activities take place in the 5-acre playground and woodland space equipped with a wide range of play structures that enable the children to exercise and to benefit from fresh air and freedom. Within ELHAP's safe boundaries the children are encouraged to explore, take risks, get messy and at the same time, deciding how to best use their time. In addition, as well as being a great source of fun for the children these activities offer families valuable respite time.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Term Time School Visit: We receive visits from local special and mainstream schools throughout term time. Again most of the activities offered take place outdoors in our playground and, within safe boundaries, give the opportunity to the children to take risks, get messy and express themselves freely and learn how to best use their time.

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

Financial review

The charity had gross incoming resources of £589,817, an increase of 18% if compared to the previous year. However expenditure increased by over 19% to £626,213, generating an overall deficit of £36,396 (2016 - £26,796).

Just before the end of the previous financial year, the trustees, together with the director of the charity and in order to significantly boost income had to take the decision to invest part of the incoming resources in the employment of a professional Head of Development and Fundraiser. This has proved beneficial not only in increasing income and income streams, but also in raising awareness of the charity's work within the wider community. However initial costs such as recruitment and marketing have affected the end results.

Throughout the year the trustees continued to employ measures to develop the long term charity's financial stability. Concrete plans to recruit additional operational staff, together with an experienced Projects Manager were made and implemented just after the year end. In the view of the Trustees the structure of the organisation is now stronger and stable and more able to take on the challenges ahead.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

However during the year under review and for the reasons outlined above, it has not been possible to maintain this level of reserves. At 31 March 2017 free unrestricted reserves amounted to £118,926 and net current unrestricted reserves amounted to £70,641. The trustees consider this the 'year of investment', and in their view the charity is now better equipped to face long term challenges. They are therefore confident that the reserves will be restored to the level proposed by the charity's policy.

Principle Funding Sources

In the year ended 31 March 2017 our principle 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 Spot Purchase Contract
8. Fundraising and donations.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Fundraising

In addition to Local Authorities' monies, over £58,000 (2016 £11,818) were raised from fundraising activities and charitable grants, of which £24,000 came from the corporate partnership with Westleton Drake, which gave a great boost to the charity's income. Included in the total raised over £11,000 was generated from the charity's first sponsored walk – Walk for Elhap – which proved to be a great success. Much of the remaining income was raised by the generous families and friends of the service users, Elhap staff and from local community organisations.

We are grateful for the generosity of all who participated to our events and who gave much needed time and money.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

In addition to our continuous collaboration with Local Authorities which supports our day-to-day delivery of services, our focus is to organise a range of events with the view to further raising the charity's profile. Our aim is to develop lasting partnerships with local business and community organisations such as churches, schools, sport clubs. We also intend to enlarge contacts and access to national corporate partners, trusts and foundations.

Structure, governance and management

The charity is a company limited by guarantee and governed by the Memorandum and Articles of Association, establishing the objects and powers of the charitable company.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr D Charlton

Ms J Merry

Mrs M Phipps

Mrs W Stump

Mr D Merry

Mrs M Lomanto

Mr T O'Donoghue (Appointed 30 November 2016)

Mrs D Leaman-Hill (Appointed 30 November 2016)

Ms K Thorogood (Retired 30 November 2016)

The trustees for the purpose 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 Meeting 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 then 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.

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.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Management and administration

Mr R Dighton	Director
Ms T Todd	Projects Manager
Mrs R Joseph	Head of Development
Mr K Ha	Senior Team Leader
Mrs C Charles	Office Manager
Mrs A Shelley	Bookings Administrator
Mrs M Lazar	Finance Officer
Miss H Kaye	Receptionist

Volunteers

51 registered volunteers have throughout the year helped in every aspect of the charity activities including supporting children and young people attending ELHAP, supporting young adults participating to the Orchard Project and helping with the day to day administration and fundraising. The Trustees would like to record their appreciation to all who willingly gave their time for the benefit of the charity.

Trustee remuneration

Remuneration of the Trustees is governed by Clause 5 of ELHAP's Memorandum of Association.

Related Parties

There were no related parties which require to be disclosed in these accounts.

Trustees beneficial interest

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up

Statement of trustees' responsibilities

The trustees, who are also the directors of ELHAP (A Special Needs Adventure Playground) for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017

Auditor

In accordance with the company's articles, a resolution proposing that Dutchmans Chartered Accountants be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

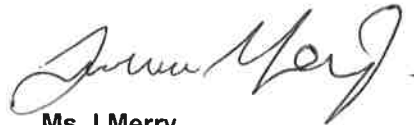
This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. The trustees' report was approved by the Board of Trustees.



Mr D Charlton

Trustee

Dated: 22 November 2017



Ms J Merry

Trustee

Dated:22 November 2017

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

Opinion

We have audited the accounts of ELHAP (A Special Needs Adventure Playground) (the 'charity') for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which 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 accounts 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees' are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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 and regulations made under that Act. 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 auditors' 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.



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

22 November 2017

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

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2017

		Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total 2017	Total 2016
	Notes	£	£	£	£	£
<u>Income and endowments from:</u>						
Donations and legacies	3	53,009	-	5,874	58,883	11,818
Charitable activities	4	524,783	-	-	524,783	481,803
Investments	5	274	-	-	274	323
Other income	6	5,877	-	-	5,877	4,090
Total income		583,943	-	5,874	589,817	498,034
<u>Expenditure on:</u>						
Charitable activities	7	621,235	-	4,978	626,213	524,830
Net (expenditure)/income for the year/ Net movement in funds		(37,292)	-	896	(36,396)	(26,796)
Fund balances at 1 April 2016		156,218	12,500	7,369	176,087	202,883
Fund balances at 31 March 2017		118,926	12,500	8,265	139,691	176,087

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

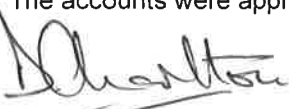
BALANCE SHEET

AS AT 31 MARCH 2017

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	13		53,428		57,792
Current assets					
Debtors	16	66,887		55,991	
Cash at bank and in hand		99,068		132,310	
		<u>165,955</u>		<u>188,301</u>	
Creditors: amounts falling due within one year	17	(79,692)		(70,006)	
Net current assets			86,263		118,295
Total assets less current liabilities			<u>139,691</u>		<u>176,087</u>
Income funds					
Restricted funds	20		8,265		7,369
Unrestricted funds - designated			12,500		12,500
Unrestricted funds - general			118,926		156,218
			<u>139,691</u>		<u>176,087</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 22 November 2017



Mr D Charlton
Trustee



Mrs M Phipps
Trustee

Company Registration No. 03697053

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

Charity information

ELHAP (A Special Needs Adventure Playground) is a private company limited by guarantee incorporated in England and Wales. The registered office is 119 Roding Lane North, Woodford Bridge, Essex, IG8 8NA.

1.1 Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2017 are the first accounts of ELHAP (A Special Needs Adventure Playground) prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

(Continued)

Incoming resources received for future accounting periods are deferred to that period.

1.5 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% Orchard project and 50% Playwork services.

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

Governance costs include audit fees, legal fees, and other strategic costs related to the running of the charity rather than day to day costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	15% reducing balance on operational buildings
Plant and machinery	25% reducing balance, and straight line
Motor vehicles	25% reducing balance

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank current account balances.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction.

Derecognition of financial liabilities

When the charity's contractual obligations expire or are discharged or cancelled, the financial liability is no longer included.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income in the period in which they are paid.

1.13 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 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.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
Donations and gifts	53,009	5,874	58,883	11,818
For the year ended 31 March 2016	<u>11,505</u>	<u>313</u>		<u>11,818</u>
Donations and gifts				
First Give Grant	1,000	-	1,000	-
Abridge Golf Club	-	2,610	2,610	-
Haslers Foundation	-	1,676	1,676	-
Jack Petchey Awards for All	-	1,588	1,588	313
Westleton Drake fundraising	23,870	-	23,870	-
Other fundraising and donations	28,139	-	28,139	11,505
	<u>53,009</u>	<u>5,874</u>	<u>58,883</u>	<u>11,818</u>

4 Charitable activities

	Orchard Project	Playwork activities	Transition project	Other projects	Total 2017	Total 2016
	£	£	£	£	£	£
Services provided under contract and direct funding.	332,602	171,212	20,969	-	524,783	481,803
	<u>332,602</u>	<u>171,212</u>	<u>20,969</u>	<u>-</u>	<u>524,783</u>	<u>481,803</u>

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

5 Investments

	2017	2016
	£	£
Interest receivable	274	323

6 Other income

	2017	2016
	£	£
Other income	5,877	4,090

7 Charitable activities

	Orchard project £	Playwork activites £	Transition project £	Fundraising costs £	Total 2017 £	Total 2016 £
Staff costs	232,440	164,331	14,428	36,200	447,399	364,815
Depreciation and impairment	2,159	2,900	-	-	5,059	6,363
Other costs	77,255	61,885	6,541	18,812	164,493	141,341
	<u>311,854</u>	<u>229,116</u>	<u>20,969</u>	<u>55,012</u>	<u>616,951</u>	<u>512,519</u>
Share of governance costs (see note 9)	4,631	4,631	-	-	9,262	12,311
	<u>316,485</u>	<u>233,747</u>	<u>20,969</u>	<u>55,012</u>	<u>626,213</u>	<u>524,830</u>

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

8 Description of charitable activities

Orchard project

Aimed at young and older adults with disabilities, the project enables the participants to learn and develop practical skills. Unlike more traditional day services, the Orchard project is run in our beautiful 3-acre woodland site where activities such as horticulture, conservation and woodwork are encouraged and give the users the opportunity to connect with nature and explore the outdoors. In addition life enhancing skills are developed through drama, music and arts in general.

Playwork activities

Play schemes for younger children and their siblings during all school holidays, half terms and weekends. Most of the activities take place in the 5-acre playground and woodland space equipped with a wide range of play structures that enable the children to exercise and to benefit from fresh air and freedom. Within ELHAP's safe boundaries the children are encouraged to explore, take risks, get messy and at the same time, deciding how to best use their time. In addition, as well as being a great source of fun for the children these activities offer families valuable respite time.

Term Time School Visits

We receive visits from local special and mainstream schools throughout term time. Again most of the activities offered take place outdoors in our playground and, within safe boundaries, give the opportunity to the children to take risks, get messy and express themselves freely and learn how to best use their time

Transition project

ELHAP's Transition Project works with young adults to help them to develop their skills, explore their options for the future and get connected to the local community.

9 Support costs

	Support costs	Governance costs	2017	2016	Basis of allocation
	£	£	£	£	
Audit fees	-	3,600	3,600	3,600	Governance
Legal and professional	-	3,406	3,406	6,212	Governance
Trustee insurance	-	982	982	1,382	Governance
Bank charges	-	1,274	1,274	1,117	Governance
	<u>-</u>	<u>9,262</u>	<u>9,262</u>	<u>12,311</u>	
Analysed between					
Charitable activities	<u>-</u>	<u>9,262</u>	<u>9,262</u>	<u>12,311</u>	

Governance costs includes payments to the auditors of £3,600 (2016- £3,600) for audit fees.

Support costs are allocated between the Orchard and Playground projects and included within charitable costs.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

10 Trustees

Ms J Merry, one of the trustees received remuneration amounting to £5,900 during the year (2016 £11,790), in respect of operational support services and training.

No trustees received any benefits from the charity during the year.

Remuneration of the Trustees is governed by Clause 5 of ELHAP's Memorandum of Association.

11 Employees

Number of employees

The average monthly number employees during the year was:

	2017 Number	2016 Number
Total	49	44
	<u> </u>	<u> </u>
Employment costs	2017	2016
	£	£
Wages and salaries	419,275	341,993
Social security costs	21,712	16,007
Other pension costs	6,412	6,815
	<u> </u>	<u> </u>
	<u>447,399</u>	<u>364,815</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

13 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Motor vehicles £	Total £
Cost				
At 1 April 2016	90,168	62,633	30,000	182,801
Additions	-	696	-	696
Disposals	-	(2,981)	(30,000)	(32,981)
At 31 March 2017	90,168	60,348	-	150,516
Depreciation and impairment				
At 1 April 2016	46,883	48,391	29,735	125,009
Depreciation charged in the year	486	3,776	-	4,262
Eliminated in respect of disposals	-	(2,448)	(29,735)	(32,183)
At 31 March 2017	47,369	49,719	-	97,088
Carrying amount				
At 31 March 2017	42,799	10,629	-	53,428
At 31 March 2016	43,285	14,242	265	57,792

The carrying value of land included in land and buildings comprises:

	2017 £	2016 £
Freehold	40,040	40,040

14 Charges on assets

The freehold land and buildings 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 as a legal charge dated 7 October 1997. The trustees have no intention at the present time of selling the property or any part thereof.

15 Financial instruments	2017 £	2016 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	54,803	41,912
Carrying amount of financial liabilities		
Measured at amortised cost	28,489	33,367

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

16 Debtors

	2017 £	2016 £
Amounts falling due within one year:		
Trade debtors	54,743	41,702
Other debtors	60	210
Prepayments and accrued income	12,084	14,079
	<u>66,887</u>	<u>55,991</u>

17 Creditors: amounts falling due within one year

	Notes	2017 £	2016 £
Other taxation and social security		5,506	-
Deferred income	18	45,697	36,639
Trade creditors		17,377	21,669
Other creditors		5,551	1,114
Accruals and deferred income		5,561	10,584
		<u>79,692</u>	<u>70,006</u>

18 Deferred income

	2017 £	2016 £
Other deferred income	<u>45,697</u>	<u>36,639</u>

Deferred income is included in the financial statements as follows:

	2017 £	2016 £
Current liabilities	<u>45,697</u>	<u>36,639</u>
	<u>45,697</u>	<u>36,639</u>

Deferred income represents monies received in respect of the transition and sleepover projects and non government grants which are carried forward to expenditure in the following period.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

19 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2017 are represented by:				
Tangible assets	48,285	-	5,143	53,428
Current assets/(liabilities)	70,641	12,500	3,122	86,263
	<u>118,926</u>	<u>12,500</u>	<u>8,265</u>	<u>139,691</u>

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2016 £	Movement in funds Incoming resources £	Resources expended £	Balance at 31 March 2017 £
Foresters' Fund	512	-	-	512
Jack Petchey Awards for All	-	1,588	(1,588)	-
Redbridge Playbuilder	4,616	-	(1,154)	3,462
BBC Children in Need	165	-	(41)	124
Ceridian Solutions	354	-	(88)	266
Help a London Child	335	-	(84)	251
Toys Trust	311	-	(78)	233
Lifeline 4Kids	1,076	-	(269)	807
Haslers Foundation	-	1,676	(1,676)	-
Abridge Golf Club	-	2,610	-	2,610
	<u>7,369</u>	<u>5,874</u>	<u>(4,978)</u>	<u>8,265</u>

Movements on funds:

The movements on the funds and balances at 31 March 2017 comprise the following:

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.

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.

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.

ELHAP (A SPECIAL NEEDS ADVENTURE PLAYGROUND)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

20 Restricted funds

(Continued)

BBC Children in Need. The grant was used to purchase equipment; the balance represents the net book value of the asset.

Ceridian Solutions. The grant was used to purchase the cinema room equipment; the balance represents the net book value of the asset.

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.

The Toy Trust grant was received for the purchase of equipment. The balance carried forward represents the net book value of the equipment.

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.

The Haslers Foundation grant was received for the purchase of tables and chairs to refit the art making area.

The Abridge Golf Club monies form part of a grant of £19,205 awarded for building refurbishment. No monies were spent in the year under review and therefore the amount of £2,610 is carried forward to the next year.