

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 2018**

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

D Charlton  
M Phipps  
D Merry  
M Lomanto  
T O'Donoghue  
D Leaman-Hill  
S Rawal

**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

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# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## CONTENTS

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

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# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

*FOR THE YEAR ENDED 31 MARCH 2018*

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### Chairman's Report 2017/18

During the last two years we have strived to structure the charity so that we can improve and extend our services to the special people who need our help.

This has meant recruiting a quality senior management team, establishing a closer working relationship between the Trustee Board and this team, and improving the business processes and systems.

These changes have taken longer than we anticipated to establish and are still not fully there yet. Obviously, they come with a cost attached, which we understood when we took the decisions. However, we are pleased with the progress and are confident the charity is moving in the right direction and building for the future.

This financial year has unfortunately delivered a deficit and during the year the financial reserves have been further depleted. It is several years since a surplus has been achieved. The increased focus on fund raising had been positive in increasing awareness in the community and funding new facilities for our users. However, it remains challenging to receive funds which can be used to offset our operating costs. Achieving this is a key aim going forward as our service rates will not fully cover these costs.

Another key challenge is recruiting sufficient staff for Playschemes. It is mainly this which limits the number of service users which can be accommodated.

We continue to seek additional services which will provide value to our users whilst fitting with our charitable objectives.

I think the current Trustee Board is exceptionally strong with experience covering most areas of social care and business. I would like to record my thanks to my fellow trustees who are working very hard to ensure ELHAP is fit for purpose both now and in the future.

Finally, as always, my genuine heartfelt thanks to all of those who have contributed to ELHAP during the year, be they staff, volunteers, service users, local governments, fundraisers or donors, without whom this unique charity would not be in a position to continue to provide its vital services.



D Charlton  
Chair

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2018

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The trustees present their report and accounts for the year ended 31 March 2018.

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 6,604 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 but also because of the uniqueness of ELHAP's services. 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.

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 3.5 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 5.5 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 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.

# **ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2018**

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### **Financial review**

The charity had gross incoming resources of £682,628, an increase of 14% when compared to the previous year. However expenditure increased by 9% to £685,605, generating an overall deficit of £2,974 (a significant reduction of deficit but this does include a number of unspent restricted funds which will be expended in the next financial year).

The trustees and the director of the charity planned for 2017-18 to be a second year of investment so that the Head of Development could significantly increase unrestricted income. Furthermore, ELHAP recruited a new Projects Manager: the aim of this role is to develop our current projects as well as creating new innovative projects. Initial costs such as recruitment and increased salary expenditure have affected the end results.

Throughout the year, the trustees continued to assess and review the measures previously implemented to develop charity's financial stability. The trustees acknowledge that ELHAP must remain flexible and responsive to the changing social care climate.

### **Reserve Policy**

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 three and six month's expenditure. In the past and in the opinion of the trustees reserves at this level ensured that, in the event of a significant drop in funding, the charity would be able to carry out the activities while consideration would be 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 2018 free unrestricted reserves amounted to £78,789 and net current unrestricted reserves amounted to £32,881. The trustees considered this the second 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 2018 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 2018

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#### **Fundraising**

In addition to Local Authorities' monies, over £107,720, (2017 £58,000) were raised from fundraising activities and charitable grants,

To mark our 40th anniversary and help raise awareness of our work, we had a major focus on events. Over the course of the year we organised five events: Summer Concert, with the collaboration of our service users and East London choir Natural Voices; ELHAP Open Day; Walk for ELHAP sponsored walk; Ladies' Lunch; and ELHAPnin' Live Music Night. These events helped us reach new audiences and raised over £16,000.

We continued working closely with local community groups, including: local businesses (Sainsbury's South Woodford, Waitrose, Coop, Nat West, TSB, Toyota, La Sala Chigwell, Crooked Billet, Haslers); Rotary Clubs (Woodford Green, Barking, Gants Hill); schools and colleges ( Chigwell School, Kantor King Solomon High School, Wanstead High School, Epping College); churches (St Paul's Bow, St Paul's Woodford Bridge and St Mary's South Woodford) and other community groups (Abridge Fireworks Committee, Ahmadiyya Walk for Peace, East London Runners, Good Companions, Seven Kings Lions Club) and are very grateful for their support over the year.

We would also like to thank two large community donations: O2E Funding Network for their donation of £27,000 and Abridge Golf Club for their donation of £16,595 towards the building of a new Outdoor Sensory Learning Space.

Although most of our support this year came from the local community, we received two generous donations from City firms Advent Capital Holdings (£3,066) and St James' Place Foundation (£2,500).

So much of our income was raised with the support of the families and friends of our service users and our staff and volunteers, who gave their time, contacts and money. We are grateful to them all.

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.

#### **Fundraising plans for future period**

Over the coming financial year, we plan to capitalize on the launch of our new branding and website to raise further awareness of our work and further expand our network of supporters. We will also focus on raising multi-year funds from trusts and foundations. Having been through two years of investing in developing our fundraising and awareness strategy, we plan to raise funds to increase ELHAP's reserves as well as generating an annual surplus.

#### **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.

#### **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

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2018

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Charlton	
J Merry	(Resigned 24 April 2018)
M Phipps	
W Stump	(Resigned 31 December 2017)
D Merry	
M Lomanto	
T O'Donoghue	
D Leaman-Hill	
S Rawal	(Appointed 31 July 2018)

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.

#### **Management and administration**

Mr R Dighton	Director (Job Share)
Ms J Merry	Director (Job Share)
Ms T Tod	Project 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**

There are 52 volunteers who throughout the year have 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**

Transactions with related parties are disclosed in note 10 to the accounts.

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# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2018

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### 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 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 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 financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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 financial statements 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.

### 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 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.



**D Charlton**

Trustee

Dated: 26 September 2018

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## INDEPENDENT AUDITOR'S REPORT

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

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#### Opinion

We have audited the financial statements of ELHAP ( A Special Needs Adventure Playground) (the 'charity') for the year ended 31 March 2018 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, 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 financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, 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 financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements 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 financial statements are authorised for issue.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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 financial statements 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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within 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)

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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 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' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity 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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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 charitable company or to cease operations, or have no realistic alternative but to do so.

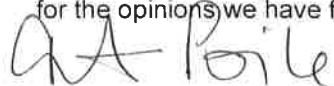
#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements 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 financial statements.

A further description of our responsibilities for the audit of the financial statements 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.

#### **Use of our 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. 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 the charitable company's 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**

26 September 2018  
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 2018

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2018 £	Total 2017 £
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	87,670	-	20,051	107,721	58,883
Charitable activities	4	567,545	-	-	567,545	524,783
Investments	5	26	-	-	26	274
Other income	6	7,336	-	-	7,336	5,877
<b>Total income</b>		<b>662,577</b>	<b>-</b>	<b>20,051</b>	<b>682,628</b>	<b>589,817</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	7	676,226	-	9,376	685,602	626,213
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(13,649)</b>	<b>-</b>	<b>10,675</b>	<b>(2,974)</b>	<b>(36,396)</b>
Gross transfers between funds		(26,488)	27,000	(512)	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(40,137)</b>	<b>27,000</b>	<b>10,163</b>	<b>(2,974)</b>	<b>(36,396)</b>
Fund balances at 1 April 2017		118,926	12,500	8,265	139,691	176,087
<b>Fund balances at 31 March 2018</b>		<b>78,789</b>	<b>39,500</b>	<b>18,428</b>	<b>136,717</b>	<b>139,691</b>

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 2018

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	13		48,506		53,428
<b>Current assets</b>					
Debtors	15	52,060		66,887	
Cash at bank and in hand		70,611		99,068	
		<u>122,671</u>		<u>165,955</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(34,460)</u>		<u>(79,692)</u>	
Net current assets			88,211		86,263
<b>Total assets less current liabilities</b>			<u>136,717</u>		<u>139,691</u>
<b>Income funds</b>					
Restricted funds	18		18,428		8,265
Unrestricted funds - designated			39,500		12,500
Unrestricted funds - general			78,789		118,926
			<u>136,717</u>		<u>139,691</u>

The financial statements were approved by the Trustees on 26 September 2018

  
D Charlton  
Trustee

  
M Phipps  
Trustee

Company Registration No. 03697053

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

#### 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 financial statements.

#### 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.

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

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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### 1 Accounting policies

(Continued)

#### 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

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.

#### 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.

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

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### 1 Accounting policies

(Continued)

#### **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.

### 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.



# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
	£	£	£	£
Donations and gifts	87,670	20,051	107,721	58,883
<b>For the year ended 31 March 2017</b>	<b>53,009</b>	<b>5,874</b>		<b>58,883</b>
<b>Donations and gifts</b>				
First Give Grant	-	-	-	1,000
Abride Golf Club	-	16,595	16,595	2,610
Haslers Foundation	-	440	440	1,676
Jack Petchey Awards for All	-	1,016	1,016	1,588
Westleton Drake fundraising	-	-	-	23,870
Other fundraising and donations	60,670	-	60,670	28,139
O2E	27,000	-	27,000	-
Abride Fireworks committee	-	2,000	2,000	-
	<b>87,670</b>	<b>20,051</b>	<b>107,721</b>	<b>58,883</b>

### 4 Charitable activities

	Orchard Project	Playwork activities	Transition project	Other projects	Total 2018	Total 2017
	£	£	£	£	£	£
Services provided under contract and direct funding.	379,638	151,607	27,484	8,816	567,545	524,783

### 5 Investments

	2018	2017
	£	£
Interest receivable	26	274

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 6 Other income

	2018	2017
	£	£
Other income	7,336	5,877

### 7 Charitable activities

	Orchard project £	Playwork activites £	Transition project £	Fundraising costs £	Total 2018 £	Total 2017 £
Staff costs	280,289	148,907	19,429	43,433	492,058	447,399
Depreciation and impairment	1,645	3,276	-	-	4,921	5,059
Other costs	96,316	66,644	8,055	7,194	178,209	164,493
	<u>378,250</u>	<u>218,827</u>	<u>27,484</u>	<u>50,627</u>	<u>675,188</u>	<u>616,951</u>
Share of governance costs (see note 9)	5,207	5,207	-	-	10,414	9,262
	<u>383,457</u>	<u>224,034</u>	<u>27,484</u>	<u>50,627</u>	<u>685,602</u>	<u>626,213</u>

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 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	2018	2017	Basis of allocation
	£	£	£	£	
Audit fees	-	3,600	3,600	3,600	Governance
Legal and professional	-	4,425	4,425	3,406	Governance
Trustee insurance	-	1,008	1,008	982	Governance
Bank charges	-	1,381	1,381	1,274	Governance
	-	10,414	10,414	9,262	
Analysed between					
Charitable activities	-	10,414	10,414	9,262	

Governance costs includes payments to the auditors of £3,600 (2017- £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 2018

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### 10 Trustees

Ms J Merry, one of the trustees received remuneration amounting to £6,680 during the year ( 2017 £5,900), in respect of operational support services and training. Ms Merry resigned as a trustee on 24 April 2018 to become a co-director of the charity.

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:

	2018 Number	2017 Number
Total	51	49

#### Employment costs

	2018 £	2017 £
Wages and salaries	459,594	419,275
Social security costs	26,688	21,712
Other pension costs	5,776	6,412
	492,058	447,399

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

### 12 Retirement benefit schemes

#### Defined contribution 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.

The charge to profit or loss in respect of defined contribution schemes was £5,776 (2017 - £6,412).

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

### 13 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
<b>Cost</b>			
At 1 April 2017	90,169	60,349	150,518
Disposals	(6,408)	(13,425)	(19,833)
At 31 March 2018	83,761	46,924	130,685
<b>Depreciation and impairment</b>			
At 1 April 2017	47,370	49,720	97,090
Depreciation charged in the year	356	2,499	2,855
Eliminated in respect of disposals	(6,021)	(11,745)	(17,766)
At 31 March 2018	41,705	40,474	82,179
<b>Carrying amount</b>			
At 31 March 2018	42,056	6,450	48,506
At 31 March 2017	42,799	10,629	53,428

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

	2018 £	2017 £
Freehold	40,040	40,040

### 14 Financial instruments

	2018 £	2017 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	45,004	54,803
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	18,437	28,489

### 15 Debtors

	2018 £	2017 £
<b>Amounts falling due within one year:</b>		
Trade debtors	44,443	54,743
Other debtors	561	60
Prepayments and accrued income	7,056	12,084
	52,060	66,887

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

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

	Notes	2018 £	2017 £
Other taxation and social security		6,141	5,506
Deferred income	17	9,882	45,697
Trade creditors		13,433	17,377
Other creditors		56	5,551
Accruals and deferred income		4,948	5,561
		<u>34,460</u>	<u>79,692</u>

### 17 Deferred income

	2018 £	2017 £
Other deferred income	<u>9,882</u>	<u>45,697</u>

Deferred income is included in the financial statements as follows:

	2018 £	2017 £
Current liabilities	<u>9,882</u>	<u>45,697</u>
	<u>9,882</u>	<u>45,697</u>

Deferred income represents monies received in respect of the transition project and non government grants which are carried forward to be expended in the following period.

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

### 18 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:

	Movement in funds				Balance at 31 March 2018 £
	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	
Foresters' Fund	512	-	-	(512)	-
Jack Petchey Awards for All	-	1,016	(1,016)	-	-
Redbridge Playbuilder	3,462	-	(865)	-	2,597
BBC Children in Need	124	-	(124)	-	-
Ceridian Solutions	266	-	(266)	-	-
Help a London Child	251	-	(251)	-	-
Toys Trust	233	-	(232)	-	1
Lifeline 4Kids	807	-	(807)	-	-
Haslers Foundation	-	440	(440)	-	-
Abridge Golf Club	2,610	16,595	(5,375)	-	13,830
Abridge Fireworks committee	-	2,000	-	-	2,000
	<u>8,265</u>	<u>20,051</u>	<u>(9,376)</u>	<u>(512)</u>	<u>18,428</u>

#### Movements on funds:

The movements on the funds and balances at 31 March 2018 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 has now been transferred to the general reserve.

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.

BBC Children in Need. The grant was used to purchase equipment.

Ceridian Solutions. The grant was used to purchase the cinema room equipment.

The Help A London Child grant was received for the purchase of equipment.

# ELHAP ( A SPECIAL NEEDS ADVENTURE PLAYGROUND)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

### 18 Restricted funds

(Continued)

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 Haslers Foundation grant was received for the purchase of art materials to refit the art making area.

The Abridge Golf Club monies form part of a grant of £19,205 awarded for building an outdoor sensory learning space. The balance will be carried forward.

The Abridge fireworks committee donation forms part of a larger grant for the creation of a new playroom. Works are expected to start on this project in September 2018.

### 19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

The grant from O2E is to be used to fund a Play Development Worker, a Volunteer Activity Worker and a Cleaner for six months.

### 20 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2018 are represented by:				
Tangible assets	45,908	-	2,598	48,506
Current assets/(liabilities)	32,881	39,500	15,830	88,211
	<u>78,789</u>	<u>39,500</u>	<u>18,428</u>	<u>136,717</u>

### 21 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.



## Document Activity Report

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