



ESSA

Water Activities Centre

Central Lagoon, Meadgate Road, Nazeing, Essex,
EN9 2PB. Registered Charity 1025713

www.essa.org.uk | info@essa.org.uk



CHARITIES COMMISSION ANNUAL REPORT

For the year ending 31 December 2022

1 CHARITY OBJECTIVES

To promote the development of young people in achieving their full potential physically, intellectually, and socially through the medium of sailing and other water-based activities.

2 METHODS FOR PURSUING OBJECTIVES

To run training courses for all ages, for the development of skills and achievement of qualifications and awards of the relevant National Governing Bodies.

3 REGULATORY AUTHORITIES

ESSA Water Activities Centre is regulated by

1. The Charities Commission for England and Wales
2. Royal Yachting Association (RYA)
 - a. License issued to 31 Mar 2023
3. Adventure Activities Licensing Authority (AALA)
 - a. Licence issued from 29.5.2021 to 29.5.2023. Licence Ref L44762

4 PUBLIC BENEFIT

When making decisions ESSA considers the 'public benefit'. For example, when planning the activities programme for the forthcoming year and the associated charges for activities are affordable and accessible for young people. ESSA is open to the public.

As part of the charity aims and objectives, the charity is not a 'membership only club'. It is a training centre recognised by the Royal Yachting Association (RYA) and the Adventure Activities Licensing Authority (AALA). ESSA provides all the equipment required to enjoy water activities and undertake our training programmes.

The ESSA catchment is mostly from Essex, Hertfordshire, London, and Cambridgeshire. Covid-19 changed the attendance pattern. During the restricted times ESSA was open most visitors arrived in small family groups or as individuals rather than as larger youth groups as these were not allowed to meet. Generally, activities are mainly pre-arranged sessions for Scout and Guide

groups, schools, and individuals; they also include public open days and independent activities for other young people such as those completing their Duke of Edinburgh Award Schemes.

ESSA is supported by young and adult Volunteer “Crew” who assist in the running of activities, under supervision of the qualified Instructors, Coaches & RYA Principal. Development of Crew with skills training and experience is another public benefit.

5 STRUCTURE AND MANAGEMENT

ESSA Water Activities Centre, “ESSA” is an independent unincorporated not-for-profit association governed by a written constitution, revised 14 April 2013, 2 October 2016 and 7 October 2021. This states that the charity and its property shall be managed and administered by a committee of Charity Trustees comprising of Officers - Chair, Treasurer and Secretary - and other members elected in accordance with the Constitution, and together called ‘the Trustees’.

There are no linked charities: ESSA Water Activities Centre is wholly independent.

5.1 CHARITY TRUSTEES

The Charity Trustees are responsible for managing ESSA in line with the responsibilities set out by the Charities Commission. The Annual Report to the Charities Commission, this document, is publicly available online.

The documents relating to the responsibilities of the Trustees, including the Constitution, the Operating Procedures, other Management documents and records of the Trustees Meetings are held in an online account available to Trustees.

Election of Trustees takes place at the Annual General Meeting, “AGM”. The meeting is open to the public. Those volunteers who are registered as active ESSA Crew, and who are aged 18 years and over are entitled to vote.

Trustees are recruited from the adult volunteer ESSA Crew, external advertisements at Volunteer Centres, websites, and volunteer recruitment days.

6 ESSA MANAGEMENT

6.1 CHARITABLE BUSINESS PLAN

ESSA maintains a business plan to assist ongoing fulfilment of the Charity Objectives.

6.2 OBJECTIVES FOR 2023

1. Obtain assistance with remediating condition of Meadgate Road, poor access that has become an inhibitor to visitors, volunteers, and staff
2. Increase 10% the number and variety of users, respecting charitable aims, retaining particular emphasis on youth groups, and including others
3. Commence a programme of obtaining grants to update the equipment and facilities
4. Increase the number of Trustees and Volunteers with a view to improved operations and succession planning.

7 PEOPLE

7.1 TRUSTEES

Post-holders during the year to 31 December 2022

Role	Name	Date Started	Date Ended
Chair	Malcolm Fry	Co-opted as Trustee on 27 Feb 2016; Co-opted as Chair on 29 July 2016	N/A
Treasurer	Kevin Downton	Voted as Trustee at AGM 2 Oct 2016; Appointed as Treasurer 2 Dec 2016.	N/A
Secretary	John Simons	Co-opted as Trustee on 27 Feb 2016; Voted as Trustee at AGM 2 Oct 2016	N/A
Charity Trustee	Edmund Rogers	Voted as Trustee at AGM 8 Oct 2017	N/A
Charity Trustee	Peter Sykes	Voted as Trustee at AGM 8 Oct 2020	N/A
RYA Principal Ex-Officio	Kevin Downton	On date of RYA inspection 20 September 2021	N/A

The Charity Trustees are not remunerated; they are eligible to receive expenses for attending meetings and for expenditures directly related to their role as trustees. There is a procedure for claiming expenses which requires authorisation by two persons including the Treasurer.

The Trustees exercise responsibility for ESSA through delegating the following roles

1. RYA Principal
2. Policies and Procedures
3. Risk Assessments
4. Inspections
5. Safeguarding
6. Bookings Administration
7. Chief Instructors for Sailing, Powerboating and other Disciplines
8. Activities Instructors
9. Safety Boat Drivers
10. Volunteer Crew Coordinator
11. Receiving Visitors – meet and greet
12. Marketing
13. Landlord and Neighbourhood Liaison
14. Fundraising and Grant Applications
15. Site and Equipment maintenance

7.2 RYA PRINCIPAL

The RYA Principal is permitted to attend Trustee meetings in ex-officio capacity and has responsibility for providing professional advice and an operational report covering activities, maintenance, health & safety issues, and other feedback. Presently Kevin Downton, ESSA Treasurer, holds this RYA Principal position and therefore routinely attends Trustee meetings.

The RYA Principal has responsibility for meeting requirements of the RYA and AALA, as assessed by RYA and AALA Inspections. This is necessary to run activities and RYA Training.

The RYA Principal is accountable for ensuring activities are well organised with sufficient qualified leaders, instructors, and crew. “Activity Leads” are responsible for delivery.

The RYA Principal is accountable that the ESSA Crew is organised by the responsible Crew Lead(s) and Activity Lead(s). Many of the Crew are minors who give up spare time assisting ESSA during holiday, evening, and weekend periods.

7.3 EMPLOYEES

ESSA does not have permanent employees. ESSA has contracted fixed-term employees.

7.4 SELF-EMPLOYED CONTRACTORS

During 2022 ESSA engaged self-employed freelance staff and instructors as required.

7.5 CONTRACTED ROLES

ESSA has for 2022 appointed Activity Managers responsible for planning and conducting activities, in conjunction with the Administrator and the Trustees.

7.6 VOLUNTEERS – ESSA CREW

To deliver ESSA’s charitable aims, ESSA is “crewed” by volunteers who may cover various tasks, including administration, site maintenance, water safety cover and instruction.

Volunteers are recruited through the Volunteer Agencies and from groups and from the public coming to ESSA for activities. There is no membership fee.

Volunteers are entitled to claim reasonable travel expenses when performing duties for the Centre.

There were 65 individual volunteers excluding Trustees at 31 Dec 2022, 29 were adults.

	Individuals			Visits			Hours		
	Total Crew	Youth U18	Adults	Total Crew	Youth U18	Adults	Total Crew	Youth U18	Adults
2022	51	8	44	853	53	800	6664	368	6296
2021	70	36	34	767	283	484	5280	2116	3165
2020	40	13	27	451	104	347	3033	811	2222
2019	88	18	70	1136	190	946	6610	1256	5354
2018	83	31	52	1146	237	909	7297	1502	5795

Note – 2020 and part of the 2021 opening was restricted due to Covid-19 lockdowns.

8 OPERATIONS, LAND AND BUILDINGS

ESSA has been based at Central Lagoon, Meadgate Road, Nazeing for 25 years, since 1993. The water and land are leased up to 31 Jan 2040 from Lea Valley Regional Park Authority (LVRPA).

ESSA owns and maintains buildings based at Central Lagoon. These serve variously as training rooms, office space, kitchen, toilets, changing rooms, showers, equipment stores and classrooms.

The charity owns 8 storage containers for boats, kayaks, buoyancy aids, waterproof clothing, tools and other equipment for the maintenance and running of the centre.

The land and buildings mentioned above are used for ESSA's charitable purposes.

9 POLICIES & PROCEDURES

In accordance with Charity Commission requirements, ESSA holds various policies including:

1. Risk Management
2. Finance
 - a. Investment
 - b. Paying staff
 - c. Fundraising
3. Human Resources
 - a. Safeguarding vulnerable people
 - b. Volunteer management
 - c. Conflicts of interest
4. Complaints-handling

These policies are under ongoing review and maintenance

10 RISK MANAGEMENT

ESSA prepares and applies Risk Assessments across many individual activities and tasks to ensure ESSA continues to operate safely.

10.1 MAJOR RISKS & MITIGATION

1. Following persistent effort and representation by ESSA at LVRPA meetings, LVRPA have recognised in a revised Draft Park Development Framework that relocating ESSA threatens the continuation of ESSA and that ESSA is well suited to Central Lagoon.
2. Sole road access by Meadgate Road. This Public Highway traverses land leased by Broxbourne Sailing Club, due to the road moving towards BSC when the weir was put in place. Essex Highways, the responsible Agency, have issues not only funding repairs, also establishing the legal position from which to do so.

- a. Support from Lee Valley has been sought to no avail.
 - b. This is a material risk to repeat business with visitors citing that they would not come had they known the state of the road that is outside ESSA's remit to maintain.
 - c. ESSA lacks, and seeks, the resource to campaign and to fundraise for improvement
3. Engagement and Retention of staff – Administrator and Activity Managers – essential for continuity and growth for ESSA.
 - a. Competition for costs – strain upon income resources for staff remuneration, for equipment and facilities reinvestment.
 - b. Transitory nature of staff requires regular recruitment and retraining
4. Revenue generation and retention due to the access limitations and constrained facilities
5. Utility Costs particularly electric
6. Facilities and Buildings Maintenance. Hygiene facilities require major replacement works, and the main training building is in a significant state of disrepair. ESSA Trustees have limited experience handling large facilities projects that require time and detailed planning and fundraising.

10.2 RESERVES

To ensure ESSA can operate in the forthcoming season, April to September, ESSA Reserves Policy is that a minimum of 30k is retained to cover the fixed costs for a year. Cashflow is managed to have sufficient funds to operate until income in the following years is realised.

10.3 ACTIVITIES

ESSA is inspected by the RYA and AALA and ensure all activities are compliant with scout, guide and school activity requirements and risk assessments.

When an activity is to be undertaken outside of Central Lagoon, a specific risk assessment is completed.

The RYA Principal and / or Chief Instructors regularly attend RYA and other governing body meetings to ensure our procedures are up to date.

10.4 FACILITIES & MAINTENANCE WORK

Maintenance work is arranged when fewer activities are taking place. Risk Assessments are undertaken and actions followed-up.

10.5 SAFEGUARDING

As the objective of the charity is to provide water activities for young people aged between 9 – 18 years, there is a child protection policy in place. Volunteers aged 16-18 are only required to hold an Enhanced DBS certificate if they hold National Governing Bodies (NGB) coaching awards.

Checks are made to ensure that all instructors hold an Enhanced DBS Certificate.

The Child Protection Policy is based on the RYA guidance and the RYA Principal and designate Safeguarding Officer administer the scheme.

10.6 PERSONNEL DEVELOPMENT AND TRAINING

Those who provide water activity instruction and safety cover are qualified for that role and hold relevant certificates.

ESSA has a training programme to improve skills of our volunteer crew. During winter, training and refresher days are organised to ensure skills and knowledge are updated. This includes a session on Safeguarding responsibilities and reporting procedures. First aid courses are arranged as required. There is a process of annual review of all volunteers.

11 FINANCIAL REPORT SUMMARY

The financial procedures were reviewed in 2022.

11.1 ANNUAL ACCOUNTS

Refer also to Accounts appended to this Report.

The charity operated a receipts and payments account covering the financial period 1 January 2022 to 31 December 2022. It does not have any trading subsidiary. All the income is generated from members of the public / groups attending activities and training sessions, grants received, donations and sales of equipment that are surplus to operational needs. The accounts are submitted to an external independent examiner. They are prepared taking account of the Financial Reporting Standard for Smaller entities (FRSSE SORP).

11.2 STATEMENT OF FINANCIAL ACTIVITIES

For more details refer to the Accounts, appended to this document.

11.3 INDEPENDENT EXAMINER

The independent examiner of ESSA Accounts for 2022 is HW Associates Chartered Accountants.

11.4 BANK ACCOUNTS

Operational account	Barclays Bank
Restricted Funds	Co-op Bank

As at 31 Dec 2022 the Charity held cash of £114,029 across both accounts.

Within the Balance, the Charity has identified £30,000 to be held as an unrestricted reserve to meet unforeseen expenditure or loss of income for up to a 12-month period.

11.5 ASSETS

As at 31 Dec 2022 the Charity held net assets of £132,261

11.6 INCOME FOR THE PERIOD

For Receipts and Payments accounts, for purposes of the Annual Return, the Charity Commission website defines "Income is the gross income which is simply the total receipts recorded in the

statement of accounts from all sources, excluding the receipt of any endowment, loans and proceeds from the sale of investments or fixed assets”. Refer to Accounts for annual figures.

11.7 GRANT FUNDING

All grant funding and donations are restricted funds for expenditure against specific grants.

Refer to Accounts Note 3 for Grants related to 2022.

ESSA does not hold contracts to deliver services from central or local government.

Grant applications are reviewed by the Trustees. When applying for grants for training and activities, the Trustees and RYA Principal consider whether there will be sufficient instructors, volunteer crew, time, resources and full cost recovery for the proposed activity. In 2022 the Trustees reviewed the grant application policy and procedures.

11.8 EXPENDITURE FOR THE PERIOD

For Receipts and Payments accounts, for purposes of the Annual Return, the Charity Commission website defines “this is the total expenditure which is simply the total payments recorded in the statement of accounts”.

Total expenditure for the year £191,588

ESSA Water Activities Centre has other assets including boats and auxiliary equipment to the approximate value of £114,680 [unchanged from 2021] if sold. A full stock take was undertaken on 1 Feb 2023.

11.9 FINANCIAL LIABILITIES

The land and water are leased from Lee Valley Regional Park Authority

The value of services provided by volunteers is not incorporated into our financial statements.

11.10 FINANCIAL DECLARATIONS

1. In 2022 the charity did not receive contracts from central or local government
2. In 2022 the charity received grants from central and local government as in the accounts
3. The charity does raise funds from the public – accepting donations
4. ESSA is registered with HMRC for Gift Aid and has actively operated the Scheme in 2022
5. The Trustees confirm no funds are held on behalf of others
6. The charity does not have a trading subsidiary
7. The charity does not make grants to other charities or organisations
8. The charity does not pay Trustees
9. The overall position is that the Trustees consider ESSA to be a going concern.

12 ACTIVITIES AND PERFORMANCE

In 2022, individuals under the age of 18 years accounted for 95% of the total sessions delivered and this is in line with ESSA's charitable objectives.

ESSA	Individuals	Individuals x Sessions	Individuals	Individuals x Sessions
Activities	Adults	Adults	<18 years	<18 years
2022	423	604	6428	9724
2021	292	394	5973	9590
2020 Covid-19	165	353	1060	1973
2019	187	240	3965	5765
2018	311	434	3611	5536

Calculation method.

Many bookings contribute more than one session per individual. A session is considered to be either a morning, an afternoon, or an evening.

For example, a 2-day sailing course for 10 youth contributes 10 in the "< 18" row for Individuals, and 2 (days) x 2 (sessions) x 10 in "Sessions x Individuals" [a morning and an afternoon session per day, as this falls in line with the general definition of other "sessions" Essa offers].

Sessions can be booked on our website www.essa.org.uk.

The majority of the under 18's come to ESSA not having sailed or taken part in water activities before, thereby fulfilling our charitable aim of providing affordable grassroots water activities to young persons and potentially giving them a lifelong interest in water sports.

The young people and volunteer crew completed courses during 2022 including:

1. RYA Youth & Adult Sailing qualifications
2. RYA Powerboat and safety boat courses
3. RYA First Aid courses
4. BCU Awards
5. ESSA Traditional Rafting awards

13 MARKETING AND PUBLICITY

During 2022 the charity had positive

1. Tweets, Instagram and Facebook posts
2. Mentions on scout and guide websites
3. Mentions on the RYA East Region website

14 DECLARATION

The Trustees declare that they have approved the report above.

The Trustees confirm that there are no serious incidents or other matters that should have been brought to the attention of the Charity Commission that have not already been reported.

Signed on behalf of the charity trustees

A handwritten signature in blue ink that reads "Malcolm Fry". The signature is written in a cursive style with a large, looped 'y'.

Chair	Malcolm Fry
Dated	18 October 2023



ESSA

Water Activities Centre

Central Lagoon, Meadgate Road, Nazeing, Essex,
EN9 2PB. Registered Charity 1025713

www.essa.org.uk | info@essa.org.uk



ESSA Annual Accounts

For the Year Ending 31st December 2022

Contents

1. Receipts and Payments
2. Statement of Assets & Liabilities
3. Notes to the Accounts
4. Examiners Report

Prepared by

By Kevin Downton (Treasurer)

Examined by

HW Associates Limited (Independent Examiner)

Chartered Accountants

Registered Office: Portmill House, Portmill Lane, Hitchin, Herts, SG5 1DJ

Registered in England & Wales: Company Registration No. 05006938

Receipts and Payments - Year ended 31st December 2022

<u>Receipts</u>	<u>Notes</u>	<u>2022 (£):</u>	<u>2021 (£):</u>
Activities		£210,281	£194,340
Asset Sale		£2,107	£76
Bank Interest		£46	£3
Donation		£38	£132
Gift aid		£0	£0
Grant	3	£2,285	£28,536
Publications – sales		£0	£0
Storage		£488	£1,668
Tuck Shop		£4,350	£3,946
Totals:		£219,595	£228,701

<u>Payments</u>	<u>Notes</u>	<u>2022 (£):</u>	<u>2021 (£):</u>
Apprenticeship		£7,760	£0
Boat & Equipment Purchases	5	£11,556	£10,826
Boat Maintenance		£3,655	£4,014
Centre Manager Fees		£0	£30,402
Cleaning		£1,343	£0
Seasonal Instructor Fees/Expenses		£27,847	£36,600
Insurance		£7,227	£4,786
Kitchen & Tuck Shop		£3,381	£2,476
Licenses & Subscriptions		£161	£1,181
Marketing		£694	£738
Petrol		£1,272	£1,016
Phone & Internet		£654	£559
Rates		£645	£645
Rent		£6,874	£6,874
RYA publications, certs and BC certs		£2,947	£4,011
Site Maintenance		£10,522	£5,876
Site equipment purchase		£0	£23,194
Stripe & Barclaycard fees		£1,350	£1,665
Sub-contract centre team costs		£95,998	£35,856
Independent Examination & payroll		£244	£240
Sundry		£1,907	£529
Utilities		£3,871	£1,504
Website		£1,680	£2,348
Totals:		£191,588	£175,340
		<u>2022 Total (£)</u>	<u>2021 Total (£)</u>
Surplus/(Deficit) for the period		£28,007	£53,361

ESSA Water Activities Centre

Statement of Assets & Liabilities

<u>Fixed Assets</u>	<u>Notes</u>	<u>2022</u>	<u>2021</u>
Premises	1.1	£5,936	£5,936
Equipment		£12,296	£0
Total		£18,232	£5,936
<u>Current Assets</u>			
Barclays		£113,870	£113,097
Co-op		£159	£159
Total		£114,029	£113,256
<u>Current Liabilities</u>			
Deferred income		£0	£14,938
<u>Working Capital</u>		£132,261	£104,254
<u>Net Assets</u>		£132,261	£104,254
<u>Represented By</u>			
Retained Surplus		£104,254	£50,893
Surplus For The Year		£28,007	£53,361
Total		£132,261	£104,254

ESSA Water Activities Centre – Annual Return 2022

1. Assets and equipment purchases:

- 1.1. Storage Containers- £9,936 purchase price more than five years ago, not depreciated from 2015.
- 1.2. Premises: No value was put on these when donated, except for the purchased Storage Containers.
- 1.3. During the year the following assets were capitalised under equipment:-

Boat & Equipment Purchases

Sit on top kayaks	£2,320
Stand-up paddle boards SUPs	£6,342
Refurbish dragon boat	£2,310
Mega Sup	£1,324
Total	£12,296

2. Deferred income – represents bookings to be carried out in the subsequent year.

3. Grants – These are kept as ‘restricted funds’ until used.

Donor:	Amount Received:	Description:	Amount Spent:
Co-operative	£2,285.48	Purchase sit-on top kayaks	4 Kayaks purchased

There are no grant funds remaining.

4. ESSA Water Activities Centre has other assets including boats and auxiliary equipment to the approximate value of £114,680 if sold. A full stock take was undertaken on 01/02/2023.

5. Major purchases made in 2022

Site equipment purchase	
VHF radios	£1,728
Wet suits, BAs, helmets	£3,410
Drying room	£6,428

Declarations

In accordance with the latest Charity Commission requirements, the Trustees confirm the following:

1. ESSA does not hold any contracts from central or local government to deliver services.
2. ESSA Trustees reviewed the charity's financial controls during 2022.
3. ESSA Trustees reviewed the grant application policy and procedures.
4. The value of services provided by volunteers, are not incorporated into our financial statements.

Signatures

Dated

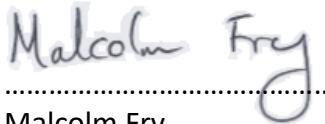
Treasurer



18 October 2023

Kevin Downton

Chair



18 October 2023

Malcolm Fry

Copy of Independent examiner's report

Independent examiner's report to the trustees of ESSA Water Activities Centre

I report to the trustees on my examination of the accounts of the ESSA Water Activities Centre for the year ended 31st December 2022, which are set out on pages 1 to 4.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

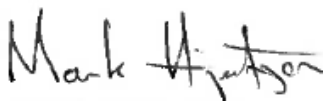
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Hjertzen BA FCA
HW Associates Limited

24th October 2023

Portmill House
Portmill Lane
Hitchin
Herts
SG5 1DJ