



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 2023

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

- a. The Charities Commission for England and Wales
 - i. Registered Charity 1025713
- b. Royal Yachting Association (RYA)
 - i. Licence issued to 31/03/2024
- c. Adventure Activities Licensing Authority (AALA)
 - i. Licence L98220 issued to 29/05/2024

4. Public Benefit

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

As part of the charity's 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 the supervision of the qualified Instructors, Coaches & RYA Principal. The 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 2024

1. Obtain assistance with remediating the 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, by 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 2023

| Role | Name | Date Started | Date Ended |
|---------------|---------------|---|------------|
| Chair | Malcolm Fry | Co-opted as Trustee on 27 Feb 2016 Co-opted as Chair on 29 Jul 2016 | N/A |
| Treasurer | Kevin Downton | Voted as Trustee at AGM 02 Oct 2016 Appointed as Treasurer 02 Dec 2016 | N/A |
| Secretary | John Simons | Co-opted as Trustee on 27 Feb 2016 | N/A |
| Trustee | Edmund Rogers | Voted as Trustee at AGM 08 Oct 2017 | N/A |
| Trustee | Peter Sykes | Voted as Trustee at AGM 08 Oct 2020 | N/A |
| RYA Principal | Kevin Downton | On date of RYA Inspection 20 Sep 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 the 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). Several of the Crew are minors who give up spare time assisting ESSA during holiday, evening, and weekend periods.

7.3 Employees

During 2023 ESSA employed 2 people on a PAYE basis.

7.4 Self-Employed Contractors

During 2023 ESSA engaged self-employed freelance staff and instructors as required.

7.5 Contracted Roles

Since 2021, ESSA has appointed a Centre Manager / Senior Instructor responsible for planning and conducting activities, in conjunction with the administration team 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, 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 13 individual volunteers excluding Trustees at 31 Dec 2022, 11 were adults.

| | Individuals | | | Visits | | | Hours | | |
|------|-------------|-----------|--------|------------|-----------|--------|------------|-----------|--------|
| | Total Crew | Youth U18 | Adults | Total Crew | Youth U18 | Adults | Total Crew | Youth U18 | Adults |
| 2023 | 13 | 2 | 11 | 51 | 22 | 58 | 1185 | 176 | 409 |
| 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 |

Note –

- 1) 2020 and part of the 2021 opening was restricted due to Covid-19 lockdowns.
- 2) Following an internal audit it was discovered that volunteer hours for periods before 2023 have included some paid staff hours. The Trustees agreed that this was not a correct representation of volunteering and that these should not be included in counts going forward.

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 Lee 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
3. Human Resources
4. Complaints-handling

These policies are subject to regular review.

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. Essex Highways the responsible Agency have issues not only funding repairs but also establishing the legal position from which to do so.
 - a. Support from Lee Valley has been sought.
 - 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 which is outside ESSA's remit to maintain.

3. Engagement and Retention of staff – Administrator and Centre Manager – 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. Utility Costs particularly electric
5. 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 sufficient income from the current year is to be held over to cover the costs of the next year.

10.3 Activities

ESSA is inspected by the RYA and AALA and ensures 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 designated 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 the 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 2023.

11.1 Annual Accounts

Refer also to Accounts appended to this Report.

The charity operated a receipts and payments account covering the financial period 01 January 2023 to 31 December 2023. It does not have any trading subsidiaries. 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.

The budgeted revenue target for 2023 was not fully adopted by all of the staff/trustees and therefore the rigorous marketing campaign approved by the trustees was not implemented.

As soon as this was apparent to the trustees, rigorous cost control measures were implemented and the cost budget was reduced.

It was impossible to reduce the deficit any further due to the very short season for bookings.

Appropriate changes have taken place and a new structure implemented with very proactive marketing and a reduced cost base.

11.3 Independent Examiner

The independent examiner of ESSA Accounts for 2023 is HW Associates Chartered Accountants.

11.4 Bank Accounts

Operational account: Barclays Bank

Restricted Funds: Co-op Bank

As at 31 Dec 2023 the Charity held cash of £76,199 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 2023 the Charity held net assets of £93,349

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 2023.

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 £211,494

ESSA Water Activities Centre has other assets including boats and auxiliary equipment to the approximate value of £145,885 if sold. A full stock take was undertaken on 31/01/2024.

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 2023 the charity did not receive contracts from central or local government
2. In 2023 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 2023
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 2023, 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.

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

The majority of the under-18s 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 2021 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 2023 ESSA had positive engagement on social media and with posts on Scouts and Guides websites as well as local activity resource pages.

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

[electronic signature]

Edmund Rogers, Chair

Dated 15 October 2024



ESSA

Water Activities Centre

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Statement from the board of trustees

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It was impossible to reduce the deficit any further due to the very short season for bookings.

Appropriate changes have taken place and a new structure implemented with very proactive marketing and a reduced cost base."

Annual Accounts
Year Ending 31st December 2023

Content:

Page 1 – Receipts and Payments

Page 2 – Statement of Assets & Liabilities

Page 3 – Notes to the Accounts

Page 4 – Examiners Report

Prepared by

By Kevin Downton (Treasurer)

Examined by

By HW Associates Limited (Independent Examiner)

ESSA Water Activities Centre

Receipts and Payments

Year ended 31st December 2023

| <u>Receipts</u> | <u>Notes</u> | <u>2023 (£):</u> | <u>2022 (£):</u> |
|------------------------|---------------------|-------------------------|-------------------------|
| Activities | | £166,684 | £210,281 |
| Asset Sale | | £1,500 | £2,107 |
| Bank Interest | | £501 | £46 |
| Donation | | £140 | £38 |
| Gift aid | | £0 | £0 |
| Grant | 3 | £0 | £2,285 |
| Publications – sales | | £0 | £0 |
| Storage | | £0 | £488 |
| Tuck Shop | | £3,757 | £4,350 |
| Totals: | | £172,582 | £219,595 |

| <u>Payments</u> | <u>Notes</u> | <u>2023 (£):</u> | <u>2022 (£):</u> |
|--------------------------------------|---------------------|-------------------------|-------------------------|
| | | | |
| Apprenticeship | | £5,746 | £7,760 |
| Boat & Equipment Purchases | 5 | £12,102 | £11,556 |
| Boat Maintenance | | £5,382 | £3,655 |
| FTE staff costs | | £31,530 | £0 |
| Centre Manager Fees | | £0 | £0 |
| Cleaning | | £2,562 | £1,343 |
| Seasonal Instructor Fees/Expenses | | £22,340 | £27,847 |
| Insurance | | £7,443 | £7,227 |
| Kitchen & Tuck Shop | | £3,236 | £3,381 |
| Licenses & Subscriptions | | £982 | £161 |
| Marketing | | £966 | £694 |
| Petrol | | £1,165 | £1,272 |
| Phone & Internet | | £1,034 | £654 |
| Rates | | £609 | £645 |
| Rent | | £6,874 | £6,874 |
| RYA publications, certs and BC certs | | £978 | £2,947 |
| Site Maintenance | | £7,658 | £10,522 |
| Site equipment purchase | | £0 | £0 |
| Booking system | | £10,248 | £0 |

| | | | |
|-----------------------------------|--|----------|----------|
| Stripe & Barclaycard fees | | £1,114 | £1,350 |
| Sub-contract centre team costs | | £83,670 | £95,998 |
| Independent Examination & payroll | | £499 | £244 |
| Sundry | | £1,114 | £1,907 |
| Utilities | | £2,935 | £3,871 |
| Website | | £1,307 | £1,680 |
| Totals: | | £211,494 | £191,588 |

| | | |
|---|-----------------------|-----------------------|
| | <u>2023 Total (£)</u> | <u>2022 Total (£)</u> |
| Surplus/(Deficit) for the period | (£38,912) | £28,007 |

ESSA Water Activities Centre

Statement of Assets & Liabilities

| <u>Intangible assets</u> | <u>Notes</u> | <u>2023</u> | <u>2022</u> |
|-----------------------------------|--------------|----------------|-----------------|
| | | | |
| <u>Fixed Assets</u> | | | |
| Premises | 1.1 | £5,936 | £5,936 |
| Equipment | 1.3 | £12,296 | £12,296 |
| Total | | £18,232 | £18,232 |
| | | | |
| <u>Current Assets</u> | | | |
| Barclays | | £76,040 | £113,870 |
| Co-op | | £159 | £159 |
| Total | | £76,199 | £114,029 |
| | | | |
| <u>Current Liabilities</u> | | | |
| Deferred income | | £1,082 | £0 |
| | | | |
| <u>Working Capital</u> | | £93,349 | £132,261 |
| | | | |
| <u>Net Assets</u> | | £93,349 | £132,261 |
| | | | |
| <u>Represented By</u> | | | |
| Retained Surplus | | £132,261 | £104,254 |
| Deficit For The Year | | (£38,912) | £28,007 |
| | | | |
| Total | | £93,349 | £132,261 |

Signed:

Signatures

Dated 15 October 2024

Treasurer.....[electronic signature].....

K.W Downton

Chair[electronic signature].....

Ed Rogers

ESSA Water Activities Centre

Notes

Year ended 31st December 2023

1. Assets and equipment purchase:

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 The following assets are 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.

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 2023

Site equipment purchase

| | |
|--------------------------|--------|
| VHF radios | £1,728 |
| Wet suits, BAs , helmets | £3,845 |

Drying room

£4,637

6. At the reporting end date the organisation had outstanding commitments for a two years booking system contract of £6,120 / year.

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

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

§ ESSA Trustees reviewed the charity's financial controls during 2023.

§ ESSA Trustees reviewed the grant application policy and procedures.

The value of services provided by volunteers, are not incorporated in to our financial statements.