



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 2024

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 31/03/2025
- c. Adventure Activities Licensing Authority (AALA)
 - i. Licence L177877 issued to 20/07/2025

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. 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 06 October 2025. 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 2025

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 2024

Role	Name	Date Started	Date Ended
Chair	Edmund Rogers	Voted as Trustee at AGM 08 Oct 2017 Co-opted as Chair on 12 Feb 2024	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	Peter Sykes	Voted as Trustee at AGM 08 Oct 2020	N/A
Trustee	Mitchel Coomber	Co-opted as Trustee on 12 Feb 2024	N/A
RYA Principal	Kevin Downton	On date of RYA Inspection 20 Sep 2021	N/A
Trustee	Malcolm Fry	Co-opted as Trustee on 27 Feb 2016	Resigned 12 Feb 2024

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 an 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 2024, ESSA employed 1 person on a PAYE basis.

7.4 Self-Employed Contractors

During 2024, 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 10 individual volunteers, excluding Trustees, at 31 Dec 2024; 6 were adults.

	Individuals			Visits			Hours		
	Total Crew	Youth U18	Adults	Total Crew	Youth U18	Adults	Total Crew	Youth U18	Adults
2024	10	4	6	61	20	41	548	101	447
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
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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 with funding repairs but also with 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. The 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 2024.

11.1 Annual Accounts

Refer also to the Accounts appended to this Report.

The charity operated a receipts and payments account covering the financial period 01 January 2024 to 31 December 2024. 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 focus this year was on stabilising the revenue stream and keeping costs stable.

The charity made a small surplus of £6,932 on a revenue of £185,113

11.3 Independent Examiner

The independent examiner of ESSA Accounts for 2024 is HW Associates Chartered Accountants.

11.4 Bank Accounts

Operational account: Barclays Bank

Restricted Funds: Co-op Bank

As at 31 Dec 2024 the Charity held cash of £83,691 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 2024 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 2024.

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 £178,181

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 31/01/2025.

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 2024 the charity did not receive contracts from central or local government
2. In 2024 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 2024
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 2024, 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 2024 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 2024 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 21 October 2025



ESSA

Water Activities Centre

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Draft Annual Accounts

Year Ending 31st December 2024

Content:

Page 1 – Receipts and Payments

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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 2024

<u>Receipts</u>	<u>Notes</u>	<u>2024 (£):</u>	<u>2023 (£):</u>
Activities		£179,646	£166,684
Asset Sale		£634	£1,500
Bank Interest		£1,022	£501
Donation		£210	£140
Gift aid		£0	£0
Grant	3	£0	£0
Publications – sales		£0	£0
Storage		£0	£0
Tuck Shop		£3,601	£3,757
Totals:		£185,113	£172,582

<u>Payments</u>	<u>Notes</u>	<u>2024 (£):</u>	<u>2023 (£):</u>
Apprenticeship		£0	£5,746
Boat & Equipment Purchases	5	£1,426	£12,102
Boat Maintenance		£1,504	£5,382
FTE staff costs		£29,916	£31,530
Cleaning		£2,779	£2,562
Seasonal Instructor Fees/Expenses		£38,890	£22,340
Insurance		£7,483	£7,443
Kitchen & Tuck Shop		£3,002	£3,226
Licenses & Subscriptions		£989	£982
Marketing		£896	£966
Petrol		£823	£1,165
Phone & Internet		£958	£1,034
Rates		£590	£609
Rent		£6,874	£6,874
RYA publications, certs and BC certs		£1,053	£978
Site Maintenance		£14,073	£7,658
Site equipment purchase		£0	£0
Booking system		£6,768	£10,248
Stripe & Barclaycard fees		£703	£1,114
Sub-contract centre team costs		£54,305	£83,670

Independent Examination & payroll		£600	£499
Sundry		£1,849	£1,114
Utilities		£2,011	£2,935
Website		£1,299	£1,307
Totals:		£178,791	£211,494

	<u>2024 Total (£)</u>	<u>2023 Total (£)</u>
Surplus/(Deficit) for the period	£6,322	(£38,912)

ESSA Water Activities Centre

Statement of Assets & Liabilities

<u>Intangible assets</u>	<u>Notes</u>	<u>2024</u>	<u>2023</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		£83,081	£76,040
Co-op		£159	£159
Total		£83,240	£76,199
<u>Current Liabilities</u>			
Deferred income		£1,801	£1,082
<u>Working Capital</u>		£99,671	£93,349
<u>Net Assets</u>		£99,671	£93,349
<u>Represented By</u>			
Retained Surplus		£93,349	£132,261
Deficit For The Year		£6,322	(£38,912)
Total		£99,671	£93,349

Signed:

Signatures

Dated 30 October 2025

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

K.W Downton

Chair[electronic signature].....

Ed Rogers

ESSA Water Activities Centre

Notes

Year ended 31st December 2024

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 01/02/2024.

5. Major purchases made in 2024

3 used picos	£1,000
Tree removal (dangerous condition)	£4,800

6. At the reporting end date the organisation had outstanding commitments for one 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 2024.
- ESSA Trustees reviewed the grant application policy and procedures.
- The value of services provided by volunteers are not incorporated into our financial statements.

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 2024, which are set out on pages 1 to 3.

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

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