

EASINGTON LANE COMMUNITY ACCESS POINT

England & Wales · Charity number 1093390

Details

Status Registered

Legal form Charitable company

Company number [04299792](#)

Registered 2002-08-12

Register [View on the Charity Commission register](#)

Contact

Address Easington Lane Community Access Poi
The Access Point
Brickgarth
Easington Lane
DH5 0LE

Phone 01915261071

Email info@elcap.org.uk

Website www.elcap.org.uk

Activities

Objects: The charity's objects (?Objects?) are specifically restricted to the following: 4.1 To promote the benefit of the inhabitants of Easington Lane, Hetton, Houghton-le-Spring and surrounding areas without distinction of sex, sexual orientation, age, disability, nationality, race or of political, religious or other opinions, by associating together the said inhabitants and the statutory authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; 4.2 To establish, or secure the establishment of, a Community Centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the Objects; 4.3 To provide transport facilities in the area of benefit for people who have special need of such facilities because they are elderly, poor or disabled, people with young children or those living in isolated areas where there are no adequate public transport facilities. 4.4 To relieve financial hardship, sickness and poor health amongst elderly people. 4.5 To advance education by the establishment and maintenance of a museum. 4.6 To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause ?socially excluded? means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards; crime (either as a victim of crime or as an offender rehabilitating into society). 4.7 The advancement or promotion of good health including the prevention or relief of sickness, disease or human suffering. The Charity shall be non-party in politics and non-sectarian in religion. The area of benefit shall be Easington Lane, Hetton, Houghton-le-Spring and surrounding areas.

Activities: ELCAP is a local charitable organisation run by local people for local people providing training and educational opportunities, childcare and support as well as social and recreational activities. We work in partnership with many other organisations who complement the services we provide.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** EASINGTON LANE DISTRICT, HOUGHTON-LE-SPRING AND SURROUNDING AREAS
- Durham
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£402,036	£352,073	-	-
2024-03-31	£306,856	£375,785	-	-
2023-03-31	£265,068	£335,947	-	-
2022-03-31	£200,350	£277,561	-	-
2021-03-31	£365,839	£210,281	-	-

Trustees

Name	Role	Appointed
DONALD TODD		2025-12-10
David William Geddis		2025-12-10
Ian Murphy		2025-12-10
Janice Embleton		2025-12-10
Kay Louise White		2025-12-10
Linda Cleary		2025-12-10
Priyashanka Kulappu Gamage		2025-12-10
RITA GREY		2025-12-10
Susan Waterston		2025-12-10

Linked charities

- ELEMORE MINERS INSTITUTE AND RECREATION GROUND (1093390-1)

EASINGTON LANE COMMUNITY ACCESS POINT

England & Wales - Charity number 1093390

Accounts





The Access Point, Brickgarth, Easington Lane, DH5 0LE

www.elcap.org.uk

Tel: 0191 5261071 Email: info@elcap.org.uk

Charity No: 1093390 Company No: 04299792

Easington Lane Community Access Point (A Company Limited by Guarantee)

Trustees' Annual Report and Financial Statements For the period 1st April 2024 to 31st March 2025

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Section 1: Who we are:

Easington Lane Community Access Point (ELCAP) exists to make people's lives better in Easington Lane and surrounding areas by delivering events and activities that impact upon our resident's health and wellbeing.

ELCAP is a Company Limited by Guarantee (No 04299792) and also a registered charity (No 1093390) with a Board of Trustees and a large team of employed and volunteer staff members that plan and deliver activities, events and services from our premises within Easington Lane and also through our fleet of minibuses.

ELCAP is at the heart of the community, a welcoming and inclusive charitable organisation that offers a safe venue providing the opportunity for everyone to grow, connect and belong. ELCAP offers a diverse programme of activities, events and services for leisure, learning and wellbeing.

The Board of Trustees composes those with experience of the public, private and voluntary sectors and their collective experience of the business, political and community life. They meet regularly to discuss the strategic direction of the organisation and are supported by a Senior Leadership Team which change this last year. The year began with a CEO; an Operations Manager and a People and Places Manager but through the resignation of the Operations Manager the Team was consolidated into a team of two comprising a CEO and an Operations Manager.

ELCAP operates from its premises on Brickgarth, Easington Lane which comprises two buildings and extensive grounds which includes an outdoor creche area; a community garden and allotment; a memorial garden; an outdoor gym and extensive lawns. The premises are a vibrant, well maintained, well-resourced and well utilised Community Anchor Hub where people of all ages, abilities and interests can find something for them whether through ELCAP or one of our partner Community Groups that uses our premises. The year in question saw us gain planning permission to extend our premises. Since 2017 ELCAP has undertaken a programme of refurbishment and development of the premises and this continued this year through making both premises fully fitted with LED lights and also the installation of Solar Panels on both buildings.

As well as the premises our fleet of minibuses help alleviate the problem of the difficulty of an unreliable and infrequent public transport service in the locality and the fleet size has fluctuated during the year and ends the year with a fleet of six minibuses.

The weekly footfall for ELCAP through its premises and transport is the region of around 3,500 to 4,000 people a week.

During the year ELCAP became a member of the Sunderland Community Anchor Co-Lab, an initiative of the Rank Foundation which brought five Community Anchors from across the city together to benefit the city at large.

Section 2: Charity Details

Charity Name: Easington Lane Community Access Point

Other name the charity uses: ELCAP

Charity registration number: 1093390

Company number: 04299792

Registered Office: The Access Point, Brickgarth, Easington Lane, DH5 0LE

Names of the trustees who manage the charity:

Rita Grey	Chair
Linda Cleary	
David Geddis	
Ashleigh Ivison	Resigned 7 th November 2024
Andrew Rowntree	
Claire Rowntree	
Carol Smith	Resigned 6 th March 2025
Donald Todd	
John Waters	Resigned 7 th November 2024
Susan Waterston	
Kay White	Vice-Chair

Company Secretary: Shaun Newton

Senior Leadership Team:

Mr. Shaun Newton	CEO
Mrs. Gemma O'Brien	Operations Manager until 31 st December 2024
Mrs. Christine Willis	People & Places Manager, Operations Manager from 1 st January 2025.

Advisors:

Independent Examiner: Michelle Wright, MW Accounting, Bookkeeping & Training, Gateshead
Bankers: Barclays, 53 Fawcett Street, Sunderland, SR1 1RS
Flagstone, 26-27 Oxendon Street, London, SW1Y 4EL



Section 3: Structure, governance and management

3.1 Legal Structure and Governing Document

ELCAP is a charitable company limited by guarantee, incorporated in 2001. The company (No. 4299792) was established on 24th September 2001 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The Articles of Association were updated and agreed by Special Resolution on 7th November 2024.

ELCAP is also registered as a charity with the Charity Commission (No. 1093390).

3.2 Trustee selection methods including details of any constitutional provisions

The Annual General Meeting provides the opportunity for the Directors to present their annual report, accounts and plans in addition to the election of Directors and the appointment of the Independent Examiner. Prospective directors complete an Application Form including a skills scan which ensures the Board has the requisite skills and expertise to manage the charity.

The governing document provides for representation from local residents who manage the project for local people, where there are a maximum 15 seats on the Board, of which at least 4 must reside in Easington Lane.

The directors of the company are also charity trustees for the purposes of charity law, and under the company's Articles, are known as members of the Board of Directors. The Directors meet regularly throughout the year to transact business.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

3.3 Policies and procedures for the induction and training of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association, trustees are nominated and elected from the membership at the AGM.

Each prospective trustee is provided with a copy of 'The essential trustee: what you need to know, what you need to do (CC3)' and a Trustee application form including skills audit and declaration. Once completed this is reviewed by the Board and a suitable recommendation made for the Board's consideration. Appropriate training opportunities (eg Safeguarding; GDPR; Health & Safety; First Aid etc) beyond induction are made available to each and every trustee.

3.4 The charity's organisational structure and any wider network with which the charity works.

During the financial year, ELCAP was governed by its Board of Trustees, who have overall responsibility for the charity, and ensures that its governance, finance and management structures are managed appropriately. The Board appoints its Officers and at the AGM held in November 2024 Rita Grey was re-elected Chair and Kay White was re-elected as Vice-Chair. The November 2024 AGM also saw Ashleigh Ivison and John Waters retire from the Board and Carol Smith resigned in March 2025 due to her imminent relocation.

The operational responsibility of ELCAP is delegated to the Senior Leadership Team as listed on page 4, and are responsible for the staff team.

The Board meets at regular intervals to consider reports and recommendations made by the Principal Staff Members, who are supervised by the Chair and Vice-Chair between Board meetings. There are four Sub-committees which support the work of the Board: The Finance & General Purposes Committee; Transport Committee; Buildings and Open Spaces Committee and the Events Committee. All sub-committees have a

defined membership which includes both trustees and staff members but the majority of members are trustees. All Sub-Committees and Sub-Groups have terms of reference that list the purpose of each committee or group, its membership, and their lines of reporting.

ELCAP works with a wide range of charities, community groups, membership bodies and statutory bodies. The networks and membership organisations that ELCAP actively engages with are as follows:

3TBL	3Together Big Local
CRT	Coalfield Regeneration Trust
DCA	Durham Community Action
LWF	Living Wage Foundation
NCVO	National Council for Voluntary Organisations
SLWAG	Sunderland Living Wage Action Group
SVSA	Sunderland Voluntary Sector Alliance
VCAS	Voluntary and Community Action Sunderland
VCS	Coalfield Area VCS Network
VONNE	Voluntary Organisations Network North East

During the year in question our CEO maintained his role on the Operations Board of the Sunderland Voluntary Sector Alliance and was also elected a Trustee of VONNE for a 3-year term. ELCAP is also represented at various other network and subject specific groups whether this be around volunteering; transport; Health & Wellbeing etc.

3.5 Staff and Volunteers

The operational responsibility of ELCAP is delegated to the Senior Leadership Team as listed on page 4, and they, in turn, manage the operational team composed of employees and volunteers thus ensuring events, activities and services are ran in a smooth and efficient manner.

During the year in question, we have seen the number of employees develop as our work has changed. Zoe Trueman was welcomed to the ELCAP team in January 2025 and we also bid farewell to Gemma O'Brien who left ELCAP at the end of December 2024. Thanks are expressed to Gemma for her work at ELCAP over recent years.

The trustees would like to acknowledge the fact that many individuals continue to contribute freely of their time and energy in putting others first by enabling ELCAP to provide activities and services by serving on a voluntary basis in one or more of the following capacities:

- Minibus drivers
- Transport assistants
- Reception cover
- Shop cover
- Maintenance and Gardening
- Exhibitions and displays
- Event and activity operations (eg lunch clubs, toddler groups, kids activities etc)

In addition to the staff and volunteer teams we are most thankful that we have access to advice and information from our partners which include the likes of Coalfield Regeneration Trust, Gentoo, Sunderland City Council; Sunderland VCS Alliance; VCAS, Virgin Money Foundation, VONNE etc.

Section 4: Objectives and activities

3.1 Summary of the objects of the charity as set out in its governing document

Easington Lane Community Access Point (ELCAP) is a Community Hub including a Community Transport Scheme ran from its premises on Brickgarth, Easington Lane.

The governing document of the charity was updated in November 2024 and the objects are summarised as:

the advancement of education; provide facilities for social welfare and recreation; manage a Community Centre; to provide a Community Transport service; to maintain and manage a heritage museum; and to promote social inclusion.

3.2 Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

The year in question saw the growth of recent years continue with an expansion in the range of activities, events and services that ELCAP both offered and hosted.

An average week will see a footfall of around 4,000 of people accessing our premises and vehicles. The footfall includes everyone who accesses our premises and services regardless of whether they are ELCAP events and activities or those of a third party.

Full details of the activities are provided in section 4.1.

3.3 Statement confirming whether the trustees have regard to the guidance issued by the Charity Commission on public benefit.

The Trustees considered the Charity Commission's guidance on public benefit and updated the objects of the charity in 2022 after considering current and future services. The Trustees consider how planned activities contribute to the aims and objectives they have set and came to the conclusion, that the Charity's activities did fall within the charitable objects and were therefore of public benefit.

3.4 Contribution made by volunteers

Although the staff team has grown every year for the last five years ELCAP could not function without the support of a small army of volunteers, including trustees, who offer their time so willingly and freely. A conservative estimate would be that ELCAP, its User Groups and partners typically see 400 hours volunteered each and every week and based on ELCAP's minimum salary level of £13.00ph plus on-costs this equates to an in-kind contribution of around £325k. This figure is not included in any of the financial statements.

Section 5: Achievements and Performance

4.1 Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Throughout the year we continued to work alongside statutory bodies and sector partners to offer events, activities and services both on-site and offsite.

Our delivery partners include:

3Together Big Local; Active Families NE CIC; Community Opportunities; HALO (the Hetton Aspirations Linking Opportunities); Hetton Buddies; Hetton Colliery Railway 200; Hetton New Dawn; Hetton Town Council; Sunderland City Council (including the Coalfield Area Committee); Sunderland Voluntary Sector Alliance; The Positive Living Company CIC.

ELCAP can only do what it does through its premises, its vehicles and its personnel and all have seen changes over this last year and as mentioned in the introduction this has included the securing of planning permission for a new £2.2m extension.

The activities, events and services that ELCAP has undertaken this last year include:

Regular Activities

- Monday's OPEL Lunch Club continues to operate at full capacity with a waiting list in place and offers solutions to issues such as social exclusion, nutrition deprivation and lack of exercise.
- Coffee Mornings continue to be popular for their freshly baked goods and drinks and is held every week
- Tuesday morning weekly craft club maintains its own and new members are always welcome whether it be to pass on your skills; gain new skills or simply practice your skills.
- The Food Bank service provided by Loaves and Fishes continues to serve the most vulnerable in our community.
- Weekly digital IT support as provided by Springboard sees a steady stream of individuals keen to get better connected.
- Welfare Rights & Benefit Support Advice is provided in the weekly clinic by ShARP and has seen tens of thousands of pounds in unclaimed benefits now claimed.
- Four shopping buses a week serve our local residents who would find it difficult and/or expensive to do their own shopping independently
- School football and swimming transport needs are met through our Community Transport Service
- Regular (weekly, fortnightly and monthly) activities provided by our partners are supported through our Community Transport Service.

After School Clubs and Young People's Activities

- Cooking with Kids, Boxing, LEGO Club, ECO Club, Sports, Crafts and Gardening were all held across the year and remained popular.

Seasonal / Annual Events

- Our Spring Hanging Basket programme proved very effective once more issuing over 200 fully planted hanging baskets to local residents
- Our Annual Armistice Day Service provides a poignant moment to pause and reflect.
- The Christmas Programme continued to be as popular as ever with:
 - Hosting Christmas Lights switch-on party remains one of the busiest nights of the year with several hundred residents through our doors.

- The Christmas Fayre getting everyone into the Christmas spirit over a cuppa and the tombola not forgetting the visit from Santa
- Our Christmas Community Lunches sees over 200 people sit down to a Christmas lunch, seasonal songs from a local school, a visit from Santa before being entertained to which many get up and dance. Most groups book up for next year before they leave!!
- The Christmas Pantomime proved a sell-out once more as families can access this in their own community.
- Houghton Brass Christmas Concert never fails to entertain and get everyone into the Christmas mood with plenty of seasonal favourites and the odd sing-a-long too.

Education and Training

- Working alongside local colleges and FACL providers we have been able to offer a range of training; learning and development for our local residents; volunteers and staff.

Food Support

- As well as the Food Bank mentioned above ELCAP also provides the 'ELCAP Pantry' offering free food on a daily basis which is the unsold food as provided by the local TESCO Express store in Hetton.
- Seasonal fresh fruit from the weekly Fareshare and Household Support programme from the City Council are also provided a part of the 'ELCAP Pantry'.

Premises and Outdoor spaces

- The whole site is now lit through LED lights and we anticipate a reduction in our energy bills going forward.
- Both the hall and main building saw solar panels fitted in the year in que

Community Transport Service

The service maintained its usual service throughout the year utilising the fleet of six minibuses and a small team of employee drivers and a few volunteer drivers.

The core of the Service is to provide transport for ELCAP and our VCSE partners across the Coalfield Area and then to those outside of the area subject to availability.

A typical week will see passengers collected either from their home or a central location for lunch clubs; bingo clubs; Group and Club activities; swimming lessons; football matches; nature walks and so much more.

When availability allows trips are offered further afield either for a day out or a trip in connection with a special interest which could be around regional and national meetings; exhibitions; shows or just for a day out.

User Groups and Partners

Events and activities are hosted on behalf of User Groups and partners who match our own objects and what they offer compliments what ELCAP provides such as: Brass Band; Disabled Club; Hetton Buddies (SEN) After School Club; Hetton Buddies (SEN) Toddlers; Rock n Roll; Slimming World; Zumba etc

However it was sad to bid farewell to the Disabled Club which had been running for over 60 years.

Section 5: Financial Review

5.1 Review of the charity's financial position at the end of the period and amount of reserves held.

It has been another very satisfactory year for the charity and we are happy with the current state of the charity's finances. The Statement of Financial Activities reports a total income of £402k (which was an increase of 31% on the previous year) and a total expenditure of £352,073 (which was a reduction of 3% on the previous year) creating a surplus for the year of £49,963.

The 2025-26 budget is expected to balance if not create a small surplus.

Total reserves at the year-end stand at £241,517.

5.2 Statement explaining the policy for holding reserves stating why they are held

ELCAP's policy is that unrestricted reserves should be at a sufficient level to cover the future unrestricted costs of the charity for a period of between six and 12 months. Having this level of reserves would enable the charity to continue its work should income fall, allowing time for additional funding to be secured.

The reserves of the charity at 31st March 2025 amounted to £241,517 of which free reserves (i.e. those not tied up in fixed assets and designated funds) amounted to £170,586. Any additional reserves are held to provide a capital fund for building repairs and maintenance that will be required for the upkeep of the premises.

The risks covered by the reserves have been identified as:

- The loss/reduction in grant funding to cover salaries
- The loss/reduction in centre and transport usage resulting in a loss of income

5.3 Reasons for holding zero reserves

ELCAP has no plans to hold zero reserves.

5.4 Details of fund materially in deficit

There are no funds in deficit.

5.5 Explanation of any uncertainties about the charity continuing as a concern

There are no current concerns about the charity continuing as a going concern.

5.6 Funding Information

ELCAP continues to be heavily supported and subsidised through the financial assistance from external agencies, charitable trusts and grant making foundations. ELCAP has developed a good, working relationship with many of our funders and supporters and remains extremely grateful for the advice, support and funding that is offered to ELCAP.

Those organisations that has supported ELCAP throughout financial support for this year are shown below and the area of ELCAP's work that they supported:

Grants of £20,000+:

Ballinger Trust	Activities
Rank Foundation	Community Anchor
3Together Big Local	Premises
Sunderland City Council – Breez	Premises

Grants of between £15,000 and £19,999:

Virgin Money Foundation	Core Costs
Rank Foundation	Time2Shine

Grants of between £10,000 and £14,999:

Sunderland City Council Links for Life	Activities
Community Foundation Tyne & Wear and Northumberland	Activities
Coalfield Regeneration Trust	Transport
Community Foundation Tyne & Wear and Northumberland	Premises

Grants of between £5,000 and £9,999:

James Knott Trust	Core Costs
Grocers Trust	Transport
Sunderland City Council	Food Programmes
Sunderland City Council Coalfield Area Committee	Premises
Wellbank Trust	Transport
Community Foundation Tyne & Wear and Northumberland	Activities

Grants of below £5,000:

Together for Children	Activities
County Durham Community Foundation	Various
Community Foundation Tyne & Wear and Northumberland	Activities
3Together Big Local	Activities
Sunderland Voluntary Sector Alliance	Transport
Joicey Trust	Core Costs
Sunderland City Council	Telephony
Sherburn House Trust	Activities
Sunderland City Council Coalfield Area Committee	Transport
Masonic Charitable Foundation	Activities
Gentoo Empower Fund	Premises

Section 6: Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required 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 charity for the year. In preparing those 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 that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the trustees on 22/09/2025 and signed on their behalf by:

Rita Grey

Rita Grey (Sep 29, 2025 21:14:56 GMT+1)

Mrs R Grey
Chair

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2025

I report on the financial statements of Easington Lane Community Access Point for the year ended 31 March 2025, which are set out on pages 14 to 25.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Member of the Association of Accounting Technicians.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Michelle Wright

Michelle Wright
MW Accounting, Bookkeeping & Training
Woodgate House
5c Wood Street
Gateshead
NE11 9NP
Date: 30/09/2025

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and legacies	6	2,584	2,222	4,806	21,434
Charitable activities					
Grants and contracts	7	58,209	225,322	283,531	158,269
Other trading activities	8	53,368	50,974	104,342	115,943
Investments	9	4,357	-	4,357	5,360
Other income	10	5,000	-	5,000	5,850
Total income		123,518	278,518	402,036	306,856
Expenditure on:					
Raising funds	11	1,485	-	1,485	-
Charitable activities					
Operation of the charity	12	149,404	201,184	350,588	375,785
Total expenditure		150,889	201,184	352,073	375,785
Net income/(expenditure)		(27,371)	77,334	49,963	(68,928)
Transfers between funds		(10,072)	10,072	-	-
Net income/(expenditure) and net movement of funds		(37,443)	87,406	49,963	(68,928)
Reconciliation of funds					
Total funds brought forward		185,658	5,896	191,554	260,482
Total funds carried forward		148,215	93,301	241,517	191,554

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 16 to 25 form an integral part of these accounts.

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

Charity Number 1093390

Company Number 04299792

BALANCE SHEET

As at 31 March 2025

	Notes	£	Total 2025 £	£	Total 2024 £
<u>Fixed assets</u>					
Tangible assets	19		103,089		52,778
Total fixed assets			103,089		52,778
<u>Current assets</u>					
Debtors	20	48,971		43,791	
Cash at bank and in hand	21	95,875		102,365	
Total current assets		144,845		146,156	
Creditors: amounts falling due within one year	22	(6,417)		(7,379)	
Net current assets			138,428		138,776
Total assets less current liabilities			241,517		191,554
Total net assets or liabilities			241,517		191,554
<u>Funds of the charity</u>					
Unrestricted income funds			145,116		182,559
Designated funds			3,099		3,099
Restricted income funds			93,301		5,896
Total funds			241,517		191,554

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 16 to 25 form an integral part of these accounts.

These financial statements were approved by the Board on: 22/09/2025

and are signed on its behalf by:

Mrs R Grey

Chair of Board of Trustees

Rita Grey
Rita Grey (Sep 29, 2025 21:14:56 GMT+1)

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Easington Lane Community Access Point meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The organisation reported total unrestricted funds at the year end of £181,802 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the organisation for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.7 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of running the building, sessions and other activities undertaken to further the purposes of the charity and their associated support costs.

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, a full years depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal:

Motor vehicles	Straight line over four years
Office equipment	Straight line over four years
Computer equipment	Straight line over four years

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
6 Donations and legacies				
Donations and Gift Aid	2,584	2,222	4,806	21,434
	<u>2,584</u>	<u>2,222</u>	<u>4,806</u>	<u>21,434</u>
7 Charitable activities				
<u>Income from grants and contracts</u>				
Transport	-	79,658	79,658	12,840
Buildings, IT & Wifi	-	66,701	66,701	21,150
Activities	-	78,963	78,963	79,067
Other	58,209	-	58,209	45,212
	<u>58,209</u>	<u>225,322</u>	<u>283,531</u>	<u>158,269</u>
8 Other trading activities				
Event income	19,087	-	19,087	18,899
Room & Hall hire	26,416	-	26,416	24,626
Bus hire	-	50,974	50,974	59,807
Fundraising events	-	-	-	12
Shop sales	7,865	-	7,865	12,599
	<u>53,368</u>	<u>50,974</u>	<u>104,342</u>	<u>115,943</u>
9 Income from investments				
Bank interest	4,357	-	4,357	5,360
	<u>4,357</u>	<u>-</u>	<u>4,357</u>	<u>5,360</u>
10 Other income				
Other income	5,000	-	5,000	5,850
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>5,850</u>

Income was £402,036 (2024: £306,856) of which £123,518 was unrestricted or designated (2024: £108,878) and £278,518 was restricted (2024: £197,978)

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
11 Raising funds				
Staging fundraising events	1,485	-	1,485	-
	<u>1,485</u>	<u>-</u>	<u>1,485</u>	<u>-</u>
12 Charitable activities				
<u>Direct costs</u>				
Staff Costs	84,099	128,836	212,934	195,544
Insurance	5,134	-	5,134	3,748
Consumables & Activity costs	6,257	18,828	25,085	48,090
Project costs	6,998	8,309	15,307	9,570
<u>Support costs</u>				
Legal & professional fees	11,207	4,026	15,233	27,637
Support staff other costs	3,170	820	3,991	891
Bus & travel	730	25,165	25,895	21,666
Rates & waste	190	-	190	1,417
Utilities	10,923	-	10,923	9,200
Cleaning	3,470	24	3,494	-
Repairs & renewals	2,483	4,681	7,164	13,209
Telephone	3,099	305	3,404	3,741
Postage & stationery	1,200	140	1,340	370
Office costs	2,728	117	2,845	-
Bank charges	636	-	636	1,094
Depreciation	6,080	9,936	16,016	38,607
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	1,000	-	1,000	1,000
	<u>149,404</u>	<u>201,184</u>	<u>350,588</u>	<u>375,785</u>

Expenditure on charitable activities was £352,073 (2024: £375,785) of which £150,889 was unrestricted or designated (2024: £57,804) and £201,184 was restricted (2024: £317,981)

13 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	1,000	1,000
Other accountancy services paid to the examiner	260	-
	<u>1,260</u>	<u>1,000</u>

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

14 Analysis of staff costs and the cost of key management personnel

	2025 £	2024 £
Salaries and wages	196,865	182,994
Social security costs	10,995	28,144
Pension costs (defined contribution pension plan)	5,074	7,343
	212,934	218,480

No employee received remuneration above £60,000 (2024: nil)

The key management personnel of the charity, comprise the Trustees, the CEO and the transport manager. The total employee benefits of the key management personnel of the charity were £54,053. (2024: £55,147)

15 Staff numbers

The average monthly head count was 14 staff (2024: 13 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2025 Number	2024 Number
The parts of the charity in which the employee's work		
Fundraising	0.5	0.5
Charitable activities	6.5	6.5
	7.0	7.0

Sessional staff are hired on a project by project basis and are included within charitable activities as direct project costs as they typically relate to specific production or projects.

16 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

The trustee Ashleigh Ivison is the daughter of employee Mick Trevitt. The employee was in post before the trustee was appointed. The trustee takes no part in personal decisions made.

17 Defined contribution pension scheme

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

The employer's pension costs represent contributions payable by the charity to the fund and amount to £5,074 (2024: £3,147). There was £1,545 outstanding as at 31 March 2025 (2024: £70)

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

18 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

19 Tangible fixed assets	Motor Vehicles £	Fixture, fittings and equipment £	Office and Computer equipment £	Total £
Cost				
Balance brought forward	171,301	116,336	72,690	360,327
Additions	10,483	55,844	-	66,327
Disposals	-	-	-	-
Balance carried forward	181,784	172,180	72,690	426,654
Depreciation				
Basis	SL	SL	SL	
Rate	25%	25%	25%	
Balance brought forward	131,460	113,663	62,426	307,549
Depreciation charge for year	9,936	3,303	2,777	16,016
Disposals	-	-	-	-
Balance carried forward	141,396	116,966	65,203	323,565
Net book value				
Brought forward	39,841	2,673	10,264	52,778
Carried forward	40,388	55,214	7,487	103,089

20 Debtors and prepayments (receivable within 1 year)

	2025 £	2024 £
Trade debtors	15,401	16,957
VAT	11,018	4,203
Prepayments & accrued income	6,352	6,430
Accrued income	16,200	16,200
	48,971	43,791

21 Cash at bank and in hand

	2025 £	2024 £
Deposit account	55,631	91,995
Cash at bank	39,782	8,556
Cash in hand	462	1,814
	95,875	102,365

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

22 Creditors and accruals (payable within 1 year)

	2025 £	2024 £
Trade creditors	420	420
Taxation and social security	3,192	5,640
Pension	1,545	70
Accruals	-	
Independent examination of accounts	1,000	1,000
Other accruals	260	250
	<u>6,417</u>	<u>7,379</u>

23 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

24 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ending 31 March 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	182,559	123,518	(150,889)	(10,072)	145,116
Designated funds					
Capital fund	3,099	-	-	-	3,099
Totals	<u>185,658</u>	<u>123,518</u>	<u>(150,889)</u>	<u>(10,072)</u>	<u>148,215</u>

For the year ending 31 March 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	131,485	108,878	(57,804)	-	182,559
Designated funds					
Capital fund	3,099	-	-	-	3,099
Totals	<u>134,584</u>	<u>108,878</u>	<u>(57,804)</u>	<u>-</u>	<u>185,658</u>

Purpose of unrestricted funds

General unrestricted fund

The 'free reserves' after allowing for designated funds

Designated funds

Building capital fund

Assets purchased using restricted funds that will be depreciated over the next 4 years

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

24 **Analysis of charitable funds** continued
Analysis of movement in restricted funds
For the year ending 31 March 2025

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
Restricted funds	£	£	£	£	£
Transport	54	130,632	(127,027)	-	3,659
Activities	-	78,963	(58,229)	-	20,735
Building	-	66,701	(10,929)	10,072	65,844
Garden	571	-	-	-	571
History Books	270	-	-	-	270
Other	5,000	2,222	(5,000)	-	2,222
Totals	5,895	278,518	(201,184)	10,072	93,301

For the year ending 31 March 2024

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
Restricted funds	£	£	£	£	£
Transport	9,986	73,067	(82,999)	-	54
Salaries	23,273	42,727	(66,000)	-	-
Events	8,322	11,340	(19,662)	-	-
Building	5,178	21,150	(26,328)	-	-
Garden	1,132	-	(561)	-	571
History Books	270	-	-	-	270
Tampon Tax	2,486	-	(2,486)	-	-
COVID ELCAP	26,883	-	(26,883)	-	-
Warm Spaces	44,095	-	(44,095)	-	-
Space4	2,633	3,824	(6,457)	-	-
Gas GNR	1,640	-	(1,640)	-	-
Other	-	45,870	(40,870)	-	5,000
Totals	125,898	197,978	(317,981)	-	5,895

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

24 Analysis of charitable funds continued

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Transport	Combination of restricted and designated funds to provide the Transport Service
Activities	The employment of the Activity Coordinator and Assistants, sessional costs, workshops, trips for ELCAP's groups
Building	The development of the buildings and open spaces
Garden	The development and maintenance of the garden spaces
History Books	The development, maintenance and promotion of the Heritage Room and Book publishing
Tampon Tax	Peer support groups and events for people living with the menopause to connect, learn and support one another
COVID ELCAP	Core costs, increased operational costs and development costs throughout COVID and in the years following the pandemic
Warm Spaces	To help disadvantaged people by providing a warm space
Space4	Funds provided by SPACE4 for the purchase of food items for their Food
Repairs	Funds to cover the cost of criminal damage to the vehicles and premises

25 Capital commitments

As at 31 March 2025, the charity had no capital commitments (2024 -£nil)

26 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Tangible fixed assets	62,701	40,388	103,089	52,778
Cash at bank and in hand	7,074	88,801	95,875	102,365
Other net current assets/(liabilities)	78,441	(35,888)	42,553	36,411
	<u>148,216</u>	<u>93,301</u>	<u>241,517</u>	<u>191,554</u>

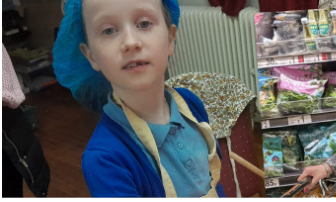
Accounts



ELCAP

ANNUAL REPORT

2023 - 2024





The Access Point, Brickgarth, Easington Lane, DH5 0LE

www.elcap.org.uk

Tel: 0191 5261071 Email: info@elcap.org.uk

Charity No: 1093390

Company No: 04299792

Easington Lane Community Access Point (A Company Limited by Guarantee)

Trustees' Annual Report and Financial Statements For the period 1st April 2023 to 31st March 2024

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Section 1: Who we are:

Easington Lane Community Access Point (ELCAP) exists to make people's lives better in Easington Lane and surrounding areas by delivering events and activities that impact upon our resident's health and wellbeing.

ELCAP is a Company Limited by Guarantee (No 04299792) and also a registered charity (No 1093390) with a Board of Trustees and a large team of employed and volunteer staff members that plan and deliver activities, events and services from our premises within Easington Lane and also through our fleet of minibuses.

ELCAP is at the heart of the community, a welcoming and inclusive charitable organisation that offers a safe venue providing the opportunity for everyone to grow, connect and belong. ELCAP offers a diverse programme of activities, events and services for leisure, learning and wellbeing.

The Board of Trustees composes those with experience of the public, private and voluntary sectors and their collective experience of the business, political and community life. They meet regularly to discuss the strategic direction of the organisation and are supported by a Senior Leadership team of three: the Chief Exec; the Operations Manager and the People and Places Manager.

ELCAP operates from its premises on Brickgarth, Easington Lane which comprises two buildings and extensive grounds which includes an outdoor creche area; a community garden and allotment; a memorial garden; an outdoor gym and extensive lawns. The premises are a vibrant, well maintained, well-resourced and well utilised Community Anchor Hub where people of all ages, abilities and interests can find something for them whether through ELCAP or one of our partner Community Groups that uses our premises.

Since 2017 ELCAP has undertaken a programme of refurbishment on the premises which is ongoing.

As well as the premises our fleet of six minibuses help alleviate the problem of the difficulty of an unreliable and infrequent public transport service in the locality.

The weekly footfall for ELCAP through its premises and transport is the region of around 3,500 to 4,000 people a week.

Section 2: Charity Details

Charity Name: Easington Lane Community Access Point

Other name the charity uses: ELCAP

Charity registration number: 1093390

Company number: 04299792

Registered Office: The Access Point, Brickgarth, Easington Lane, DH5 0LE

Names of the trustees who manage the charity:

Rita Grey	Chair
Bob Moody	Vice-Chair until 24 th April 2023, resigned 7 th March 2024
Linda Cleary	
David Geddis	
Ashleigh Ivison	
Andrew Rowntree	Appointed 7 th March 2024
Claire Rowntree	
Carol Smith	
Donald Todd	
John Waters	
Susan Waterston	
Kay White	Vice-Chair from 24 th April 2023

Company Secretary: Shaun Newton

Senior Leadership Team:

Mr. Dave Ellison	Transport & Environmental Manager until 31 st July 2023
Mr. Shaun Newton	Chief Exec
Mrs. Gemma O'Brien	Operations Manager from 1 st August 2023
Mrs. Christine Willis	People & Places Manager

Advisors:

Independent Examiner: Michelle Wright, MW Accounting, Bookkeeping & Training, Gateshead

Bankers: Barclays, 53 Fawcett Street, Sunderland, SR1 1RS
Flagstone, 26-27 Oxendon Street, London, SW1Y 4EL



Section 3: Structure, governance and management

2.1 Legal Structure and Governing Document

ELCAP is a charitable company limited by guarantee, incorporated in 2001. The company (No. 4299792) was established on 24th September 2001 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The Articles of Association were updated and agreed by Special Resolution on 3rd March 2022.

ELCAP is also registered as a charity with the Charity Commission (No. 1093390).

2.2 Trustee selection methods including details of any constitutional provisions

The Annual General Meeting provides the opportunity for the Directors to present their annual report, accounts and plans in addition to the election of Directors and the appointment of the Independent Examiner. Prospective directors complete an Application Form including a skills scan which ensures the Board has the requisite skills and expertise to manage the charity.

The governing document provides for representation from local residents who manage the project for local people, where there are a maximum 15 seats on the Board, of which at least 6 must reside in Easington Lane.

The directors of the company are also charity trustees for the purposes of charity law, and under the company's Articles, are known as members of the Board of Directors. The Directors meet regularly throughout the year to transact business.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

2.3 Policies and procedures for the induction and training of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association, trustees are nominated and elected from the membership at the AGM.

Each prospective trustee is provided with a copy of 'The essential trustee: what you need to know, what you need to do (CC3)' and a Trustee application form including skills audit and declaration. Once completed this is reviewed by the Board and a suitable recommendation made for the Board's consideration. Appropriate training opportunities (eg Safeguarding; GDPR; Health & Safety; First Aid etc) beyond induction are made available to each and every trustee.

2.4 The charity's organisational structure and any wider network with which the charity works.

During the financial year, ELCAP was governed by its Board of Trustees, who have overall responsibility for the charity, and ensures that its governance, finance and management structures are managed appropriately. The Board appoints its Officers and at the AGM held in March 2024 Rita Grey was re-elected Chair and Kay White was re-elected as Vice-Chair. The March 2024 AGM also saw Bob Moody retire after many years of service to ELCAP and the appointment of Andrew Rowntree as a new Trustee. The operational responsibility of ELCAP is delegated to the Senior Leadership Team as listed on page 4, and are responsible for the staff team.

The Board meets at regular intervals to consider reports and recommendations made by the Principal Staff Members, who are supervised by the Chair and Vice-Chair between Board meetings. There are four Sub-committees which support the work of the Board: The Finance & General Purposes Committee; Transport Committee; Buildings and Open Spaces Committee and the Events Committee. All sub-committees have a defined membership which includes both trustees and staff members but the majority of members are

trustees. All Sub-Committees and Sub-Groups have terms of reference that list the purpose of each committee or group, its membership, and their lines of reporting.

ELCAP works with a wide range of charities, community groups, membership bodies and statutory bodies. The networks and membership organisations that ELCAP actively engages with are as follows:

3TBL	3Together Big Local
CRT	Coalfield Regeneration Trust
DCA	Durham Community Action
LWF	Living Wage Foundation
NCVO	National Council for Voluntary Organisations
SLWAG	Sunderland Living Wage Action Group
SVSA	Sunderland Voluntary Sector Alliance
VCAS	Voluntary and Community Action Sunderland
VCS	Coalfield Area VCS Network
VONNE	Voluntary Organisations Network North East

2.5 Staff and Volunteers

The operational responsibility of ELCAP is delegated to the Senior Leadership Team as listed on page 2, and they, in turn, manage the operational team composed of employees and volunteers thus ensuring events, activities and services are ran in a smooth and efficient manner.

During the year in question, we have seen the number of employees grow, yet again as we welcomed Tony Adamson and Mark Sandow to the ELCAP team as minibus drivers and also Gemma O'Brien as Transport Co-Ordinator (later renamed as Operations Manager) to replace Dave Ellison who stepped down from the role to become a driver for a short time before retiring in January 2024. Thanks are expressed to Dave for his work in developing the Transport Scheme to where it is today.

The Cost-of-Living Crisis saw ELCAP respond by being part of the Sunderland City Council's Warm Space programme and also the Links for Life programme.

The trustees would like to acknowledge the fact that many individuals continue to contribute freely of their time and energy in putting others first by enabling ELCAP to provide activities and services by serving on a voluntary basis in one or more of the following capacities:

- Minibus drivers
- Transport assistants
- Reception cover
- Shop cover
- Maintenance and Gardening
- Exhibitions and displays
- Event and activity operations (eg lunch clubs, toddler groups, kids activities etc)

In addition to the staff and volunteer teams we are most thankful that we have access to advice and information from our partners which include the likes of Sunderland City Council; Sunderland VCS Alliance; Coalfield Regeneration Trust; Virgin Money Foundation and Gentoo etc.

Although noted above, the Board would like to give recognition to the contribution of:

- Dave Ellison who stepped up to the role of Transport Manager for an interim period then transferring to a part-time driver before retiring in January 2024.
- Bob Moody who has served as a Trustee as well as being Chair and Vice-Chair for many years. His dedication and contribution to ELCAP and the people of Easington Lane cannot be measured.

Section 4: Objectives and activities

3.1 Summary of the objects of the charity as set out in its governing document

Easington Lane Community Access Point (ELCAP) is a Community Hub including a Community Transport Scheme ran from its premises on Brickgarth, Easington Lane.

The governing document of the charity was updated in March 2022 and the objects are summarised as:
the advancement of education; provide facilities for social welfare and recreation; manage a Community Centre; to provide a Community Transport service; to maintain and manage a heritage museum; and to promote social inclusion.

3.2 Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

The year in question saw growth and expansion in the range of activities, events and services that ELCAP both offered and hosted.

An average week will see a footfall of around 4,000 of people accessing our premises and vehicles. The footfall includes everyone who accesses our premises and services regardless of whether they are ELCAP events and activities or those of a third party.

Full details of the activities are provided in section 4.1.

3.3 Statement confirming whether the trustees have regard to the guidance issued by the Charity Commission on public benefit.

The Trustees considered the Charity Commission's guidance on public benefit, and updated the objects of the charity in 2022 after considering current and future services. The Trustees consider how planned activities contribute to the aims and objectives they have set and came to the conclusion that the Charity's activities did fall within the charitable objects and were therefore of public benefit.

3.4 Contribution made by volunteers

Although the staff team has grown every year for the last five years ELCAP could not function without the support of a small army of volunteers, including trustees, who offer their time so willingly and freely. A conservative estimate would be that ELCAP, its User Groups and partners typically see 400 hours volunteered each and every week and based on ELCAP's minimum salary level of £12.50ph plus on-costs this equates to an in-kind contribution of around £286k. This figure is not included in any of the financial statements.

Section 5: Achievements and Performance

4.1 Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Throughout the year we continued to work alongside statutory bodies and sector partners to offer events, activities and services both on-site and offsite.

Our delivery partners include:

3Together Big Local; Active Families NE CIC; Community Opportunities; Great Annual Savings; HALO (the Hetton Aspirations Linking Opportunities); Hetton Buddies; Hetton Colliery Railway 200; Hetton New Dawn; Hetton Town Council; Sunderland City Council (including the Coalfield Area Committee); Sunderland Voluntary Sector Alliance; The Positive Living Company CIC.

ELCAP can only do what it does through its premises, its vehicles and its personnel and all have seen changes over this last year.

The year in question saw ELCAP update its logo and whilst retaining the jigsaw emblem it also now incorporates people. Following this the provision of a work based uniform was introduced whereby volunteers and staff alike are provided with a choice of polo shirts, t-shirts, hoodies, body warmers, fleeces and hi-viz waterproof jackets all emblazoned with the ELCAP logo.

The activities, events and services that ELCAP has undertaken this last year include:

Regular Activities

- Monday's OPEL Lunch Club continues to operate at full capacity with a waiting list in place and offers solutions to issues such as social exclusion; nutrition deprivation and lack of exercise.
- Coffee Mornings continue to be popular for their freshly baked goods and drinks and is held every week
- Tuesday morning weekly craft club maintains its own and new members are always welcome whether it be to pass on your skills; gain new skills or simply practice your skills.
- The Food Bank service provided by Loaves and Fishes continues to serve the most vulnerable in our community.
- Weekly digital IT support as provided by Springboard sees a steady stream of individuals keen to get better connected.
- Welfare Rights & Benefit Support Advice is provided in the weekly clinic by ShARP and has seen tens of thousands of pounds in unclaimed benefits now claimed.
- Four shopping buses a week serve our local residents who would find it difficult and/or expensive to do their own shopping independently
- School football and swimming transport needs are met through our Community Transport Service
- Regular (weekly, fortnightly and monthly) activities provided by our partners are supported through our Community Transport Service.

After School Clubs and Young People's Activities

- Cooking with Kids, Boxing, LEGO Club, ECO Club, Sports, Crafts and Gardening were all held across the year and remained popular.

Seasonal / Annual Events

- Our Spring Hanging Basket programme proved very effective once more issuing over 200 fully planted hanging baskets to local residents
- The ELCAP Community Banner was paraded as part of the Durham Big Meeting parade through the village and now adorns the Snooker Room Wall.
- The Tiny Tots participated in the Houghton Feast Parade and did ELCAP proud.
- Our Annual Armistice Day Service provides a poignant moment to pause and reflect.
- The Christmas Programme continued to be as popular as ever with:
 - Hosting Christmas Lights switch-on party remains one of the busiest nights of the year with several hundred residents through our doors.
 - The Christmas Fayre getting everyone into the Christmas spirit over a cuppa and the tombola not forgetting the visit from Santa
 - Our Christmas Community Lunches sees over 200 people sit down to a Christmas lunch, seasonal songs from a local school, a visit from Santa before being entertained to which many get up and dance. Most groups book up for next year before they leave!!
 - The Christmas Pantomime proved a sell-out once more as families can access this in their own community.
 - Houghton Brass Christmas Concert never fails to entertain and get everyone into the Christmas mood with plenty of seasonal favourites and the odd sing-a-long too.

Education and Training

- Working alongside local colleges and FACL providers we have been able to offer a range of training; learning and development for our local residents; volunteers and staff.

Food Support

- As well as the Food Bank mentioned above ELCAP also provides the 'ELCAP Pantry' offering free food on a daily basis which is the unsold food as provided by the local TESCO Express store in Hetton.
- Seasonal fresh fruit from the weekly Fareshare and Household Support programme from the City Council are also provided a part of the 'ELCAP Pantry'.

Premises and Outdoor spaces

- A defibrillator has been fitted and is available for community use.
- The Computer Room saw the full compliment of pc's replaced with state of the art Lenovo units; 27" screens and MS office in order to provide an enjoyable level of use for those accessing the service.
- Our suite of laptops for public use was extended to ten laptops, again installed with MS Office so as to provide users with the Office suite that most business still tend to use. The laptops provide a flexibility of using any delivery space that is available allowing the Computer Room to be permanently available.
- The outdoor creche was updated with the installation of a timber climbing frame in the form of a brig and also a timber trim trail so as to enhance the experience of our younger beneficiaries.
- A Feasibility study was undertaken into the possibility of an extension to our premises and pre-planning advice sought from the City Council. Both were positive and the subsequent planning application was based on these.
- Tea stations were installed in the Craft Room and Heritage Room to reduce the need of carrying hot water, supplies, crockery etc up the stairs on a regular basis. This has proved to be of a major benefit to those who not only set room sup but also to those using the rooms.

Community Transport Service

The service maintained its usual service throughout the year utilising the fleet of six minibuses and a small team of employee drivers and a few volunteer drivers.

The core of the Service is to provide transport for ELCAP and our VCSE partners across the Coalfield Area and then to those outside of the area subject to availability.

A typical week will see passengers collected either from their home or a central location for lunch clubs; bingo clubs; Group and Club activities; swimming lessons; football matches; nature walks and so much more.

When availability allows trips are offered further afield either for a day out or a trip in connection with a special interest which could be around regional and national meetings; exhibitions; shows or just for a day out.

User Groups and Partners

Events and activities are hosted on behalf of User Groups and partners who match our own objects and what they offer compliments what ELCAP provides such as: Brass Band; Disabled Club; Hetton Buddies (SEN) After School Club; Hetton Buddies (SEN) Toddlers; Rock n Roll; Slimming World; Zumba etc

Section 5: Financial Review

5.1 Review of the charity's financial position at the end of the period and amount of reserves held.

It has been another very satisfactory year for the charity and we are happy with the current state of the charity's finances. The Statement of Financial Activities reports:

With a total income of £306,856 (which was an increase of 16% on the previous year) and a total expenditure of £375,785 (which was an increase of 11% on the previous year) this resulted in a deficit of £68,928 which saw the grants received before the COVID pandemic finally spent as these were mainly restricted funds and had to be spent accordingly.

The 2024-25 budget is expected to balance if not create a small surplus.

Total reserves at the year-end stand at £191,554 with £182,248 unrestricted and the remaining £9,306 being restricted.

5.2 Statement explaining the policy for holding reserves stating why they are held

ELCAP's policy is that unrestricted reserves should be at a sufficient level to cover the future unrestricted costs of the charity for a period of between six and 12 months. Having this level of reserves would enable the charity to continue its work should income fall, allowing time for additional funding to be secured.

The unrestricted reserved of the charity at 31st March 2024 amounted to £182,248 of which free reserves (ie those not tied up in fixed assets and designated funds) amounted to £126,371. Any additional reserves are held to provide a capital fund for building repairs and maintenance that will be required for the upkeep of the premises.

The risks covered by the reserves have been identified as:

- The loss/reduction in grant funding to cover salaries
- The loss/reduction in centre and transport usage resulting in a loss of income

5.3 Reasons for holding zero reserves

ELCAP has no plans to hold zero reserves.

5.4 Details of fund materially in deficit

There are no funds in deficit.

5.5 Explanation of any uncertainties about the charity continuing as a concern

There are no current concerns about the charity continuing as a going concern.

5.6 Funding Information

ELCAP continues to be heavily supported and subsidised through the financial assistance from external agencies, charitable trusts and grant making foundations. ELCAP has developed a good, working relationship with many of our funders and supporters and remains extremely grateful for the advice, support and funding that is offered to ELCAP.

Those organisations that has supported ELCAP throughout financial support for this year are shown below and the area of ELCAP's work that they supported:

Grants of £20,000+:

People's Postcode Lottery	Core Costs
Ballinger Trust	Activities

Grants of between £15,000 and £19,999:

Virgin Money Foundation	Core Costs
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Grants of between £10,000 and £14,999:

Locality	Premises
Tyne & Wear and Northumberland Community Foundation	Activities

Grants of between £5,000 and £9,999:

Integrated Care Board (Sunderland)	Creche Play Equipment
Sunderland City Council	Digital Hub
Sunderland City Council Public Health Crowdfund	Creche Play Equipment
Tyne & Wear and Northumberland Community Foundation	Activities
Wellbank Foundation	Shopping Bus

Grants of below £5,000:

3Together Big Local	Activities
3Together Big Local	Creche Play Equipment
County Durham Community Foundation Windfarm	Premises
County Durham Community Foundation Windfarm	Creche Play Equipment
Durham Freemason's	Activities
Hadrian Trust	Transport
Hetton Town Council	Creche Play Equipment

Joicey Trust	Core costs
James Knott Trust	Core costs
William Leech Trust	Transport
Sir John Priestman Trust	Transport
Sunderland City Council Coalfield Area Committee	Transport
Sunderland City Council Coalfield Area Committee	Events
Sunderland City Council Coalfield Area Committee	Food Support
Sunderland City Council Crowdfund	Creche Play Equipment
Tyne & Wear and Northumberland Community Foundation	Activities

Section 6: Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required 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 charity for the year. In preparing those 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 that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

07/11/2024

Approved by the trustees on and signed on their behalf by:


Rita Grey (Dec 6, 2024 11:32 GMT)

Mrs R Grey
Chair

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2024

I report on the financial statements of Easington Lane Community Access Point for the year ended 31 March 2024, which are set out on pages 12 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Member of the Association of Accounting Technicians.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Michelle Wright

Michelle Wright
MW Accounting, Bookkeeping & Training
Woodgate House
5c Wood Street
Gateshead
NE11 9NP

Date: 08/11/2024

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<u>Income from:</u>					
Donations and legacies	6	1,952	19,482	21,434	4,400
Charitable activities					
Grants and contracts	7	40,000	118,269	158,269	126,257
Other trading activities	8	56,136	59,807	115,943	133,337
Investments	9	5,360	-	5,360	1,074
Other income	10	5,430	420	5,850	-
Total income		108,878	197,978	306,856	265,068
<u>Expenditure on:</u>					
Raising funds	11	-	-	-	4,242
Charitable activities					
Operation of the charity	12	57,804	317,981	375,785	331,705
Total expenditure		57,804	317,981	375,785	335,947
Net income/(expenditure) and net movement of funds		51,074	(120,003)	(68,928)	(70,879)
<u>Reconciliation of funds</u>					
Total funds brought forward		134,584	125,898	260,482	331,361
Total funds carried forward		185,658	5,895	191,554	260,482

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 14 to 23 form an integral part of these accounts.

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

Charity Number 1093390

Company Number 04299792

BALANCE SHEET

As at 31 March 2024

	Notes	£	Total 2023 £	£	Total 2022 £
Fixed assets					
Tangible assets	19		52,778		80,276
Total fixed assets			52,778		80,276
Current assets					
Debtors	20	43,790		4,582	
Cash at bank and in hand	21	102,365		179,481	
Total current assets		146,155		184,063	
Creditors: amounts falling due within one year	22	(7,379)		(3,857)	
Net current assets			138,776		180,206
Total assets less current liabilities			191,554		260,482
Total net assets or liabilities			191,554		260,482
Funds of the charity					
Unrestricted income funds			182,559		131,485
Designated funds			3,099		3,099
Restricted income funds			5,895		125,898
Total funds			191,554		260,482

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 14 to 23 form an integral part of these accounts.

These financial statements were approved by the Board on:

07/11/2024

and are signed on its behalf by:

Mrs R Grey

Rita Grey
Rita Grey (Dec 6, 2024 11:32 GMT)

Chair of Board of Trustees

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Easington Lane Community Access Point meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The organisation reported total unrestricted funds at the year end of £179,149 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the organisation for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

EASINGTON LANE COMMUNITY ACCESS POINT

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.7 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of running the building, sessions and other activities undertaken to further the purposes of the charity and their associated support costs.

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, a full years depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal:

Motor vehicles	Straight line over four years
Office equipment	Straight line over four years
Computer equipment	Straight line over four years

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
6 Donations and legacies				
Donations and Gift Aid	1,952	19,482	21,434	4,400
	<u>1,952</u>	<u>19,482</u>	<u>21,434</u>	<u>4,400</u>
7 Charitable activities				
<u>Income from grants and contracts</u>				
Transport	-	12,840	12,840	13,879
Buildings, IT & Wifi	-	21,150	21,150	54,974
Salaries	25,000	42,727	67,727	33,050
Events	-	11,340	11,340	-
Other	15,000	30,212	45,212	24,354
	<u>40,000</u>	<u>118,269</u>	<u>158,269</u>	<u>126,257</u>
8 Other trading activities				
Event income	18,899	-	18,899	15,601
Room & Hall hire	24,626	-	24,626	22,776
Bus hire	-	59,807	59,807	79,604
Fundraising events	12	-	12	8,088
Other Miscellaneous	-	-	-	889
Shop sales	12,599	-	12,599	6,379
	<u>56,136</u>	<u>59,807</u>	<u>115,943</u>	<u>133,337</u>
9 Income from investments				
Bank interest	5,360	-	5,360	1,074
	<u>5,360</u>	<u>-</u>	<u>5,360</u>	<u>1,074</u>
10 Other income				
Other income	5,430	420	5,850	-
	<u>5,430</u>	<u>420</u>	<u>5,850</u>	<u>-</u>

Income was £306,856 (2023: £265,068) of which £108,878 was unrestricted or designated (2023: £65,427) and £197,978 was restricted (2023: £199,641)

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
11 Raising funds				
Staging fundraising events	-	-	-	4,242
	-	-	-	4,242
12 Charitable activities				
<u>Direct costs</u>				
Staff Costs	20,105	175,440	195,544	165,685
Insurance	2,227	1,521	3,748	12,296
Consumables & Activity costs	506	47,584	48,090	1,368
Project costs	2,585	6,986	9,570	11,913
<u>Support costs</u>				
Legal & professional fees	14,737	12,900	27,637	2,099
Support staff other costs	891	-	891	1,771
Bus & travel	3,826	17,840	21,666	44,411
Rates & waste	1,417	-	1,417	989
Utilities	1,200	8,000	9,200	9,249
Cleaning	-	-	-	1,386
Repairs & renewals	2,059	11,150	13,209	18,674
Telephone	1,441	2,300	3,741	4,165
Postage & stationery	370	-	370	1,534
Event costs	-	-	-	14,758
Bad debt write off	-	-	-	-
Bank charges	1,094	-	1,094	-
Depreciation	4,347	34,260	38,607	38,287
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	1,000	-	1,000	1,512
Other accountancy fees	-	-	-	1,608
	57,804	317,981	375,785	331,705

Expenditure on charitable activities was £375,785 (2023: £335,947) of which £57,804 was unrestricted or designated (2023: £77,639) and £317,981 was restricted (2023: £258,308)

13 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	1,000	1,512
Other accountancy services paid to the examiner	-	1,608
	1,000	3,120

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

14 Analysis of staff costs and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	182,994	136,452
Social security costs	28,144	23,169
Pension costs (defined contribution pension plan)	7,343	6,064
	218,480	165,685

No employee received remuneration above £60,000 (2023: nil)

The key management personnel of the charity, comprise the Trustees, the charity manager and the transport manager. The total employee benefits of the key management personnel of the charity were £55,148. (2023: £45,042)

15 Staff numbers

The average monthly head count was 13 staff (2023: 13 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2024 Number	2023 Number
The parts of the charity in which the employee's work		
Fundraising	0.5	0.5
Charitable activities	6.5	6.5
	7.0	7.0

Sessional staff are hired on a project by project basis and are included within charitable activities as direct project costs as they typically relate to specific production or projects.

16 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

The trustee Ashleigh Ivison is the daughter of employee Mick Trevitt. The employee was in post before the trustee was appointed. The trustee takes no part in personal decisions made.

17 Defined contribution pension scheme

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

The employer's pension costs represent contributions payable by the charity to the fund and amount to £3,147 (2023: £2,599). There was £70 outstanding as at 31 March 2024 (2023: £0)

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

18 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

19 Tangible fixed assets

	Motor Vehicles £	Fixture, fittings and equipment £	Office and Computer equipment £	Total £
Cost				
Balance brought forward	171,301	116,336	61,581	349,218
Additions	-	-	11,109	11,109
Disposals	-	-	-	-
Balance carried forward	171,301	116,336	72,690	360,327
Depreciation				
Basis	SL	SL	SL	
Rate	25%	25%	25%	
Balance brought forward	97,200	110,408	61,334	268,942
Depreciation charge for year	34,260	3,255	1,092	38,607
Disposals	-	-	-	-
Balance carried forward	131,460	113,663	62,426	307,549
Net book value				
Brought forward	74,101	5,928	247	80,276
Carried forward	39,841	2,673	10,264	52,778

20 Debtors and prepayments (receivable within 1 year)

	2024 £	2023 £
Trade debtors	16,957	4,582
VAT	4,203	-
Prepayments & accrued income	6,430	-
Accrued income	16,200	-
	43,790	4,582

21 Cash at bank and in hand

	2024 £	2023 £
Deposit account	91,995	150,000
Cash at bank	8,556	27,831
Cash in hand	1,814	1,650
	102,365	179,481

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

22 Creditors and accruals (payable within 1 year)

	2024 £	2023 £
Trade creditors	420	2,345
Taxation and social security	5,640	-
Pension	70	-
Accruals		
Independent examination of accounts	1,000	1,512
Other accruals	250	-
	<u>7,379</u>	<u>3,857</u>

23 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

24 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ending 31 March 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	131,485	108,878	(57,804)	-	182,559
Designated funds					
Capital fund	3,099	-	-	-	3,099
Totals	<u>134,584</u>	<u>108,878</u>	<u>(57,804)</u>	<u>-</u>	<u>185,658</u>

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' after allowing for designated funds
Designated funds

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

24 Analysis of charitable funds continued Analysis of movement in restricted funds For the year ending 31 March 2024

Restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Transport	9,986	73,067	(82,999)	-	54
Salaries	23,273	42,727	(66,000)	-	-
Events	8,322	11,340	(19,662)	-	-
Building	5,178	21,150	(26,328)	-	-
Garden	1,132	-	(561)	-	571
History Books	270	-	-	-	270
Tampon Tax	2,486	-	(2,486)	-	-
COVID ELCAP	26,883	-	(26,883)	-	-
Warm Spaces	44,095	-	(44,095)	-	-
Space4	2,633	3,824	(6,457)	-	-
Gas GNR	1,640	-	(1,640)	-	-
Other	-	45,870	(40,870)	-	5,000
Totals	125,898	197,978	(317,981)	-	5,895

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Transport	Combination of restricted and designated funds to provide the Transport Service
Salaries	The employment of the Activity Coordinator and Assistants
Events	Sessional costs, workshops, trips for ELCAP's groups
Building	The development of the buildings and open spaces
Garden	The development and maintenance of the garden spaces
History Books	The development, maintenance and promotion of the Heritage Room and Book publishing
Tampon Tax	Peer support groups and events for people living with the menopause to connect, learn and support one another
COVID ELCAP	Core costs, increased operational costs and development costs throughout COVID and in the years following the pandemic
Warm Spaces	To help disadvantaged people by providing a warm space
Space4	Funds provided by SPACE4 for the purchase of food items for their Food Repairs
Repairs	Funds to cover the cost of criminal damage to the vehicles and premises

25 Capital commitments

As at 31 March 2024, the charity had no capital commitments (2023 -£nil)

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

26 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Tangible fixed assets	52,778	-	52,778	80,276
Cash at bank and in hand	96,470	5,895	102,365	179,481
Other net current assets/(liabilities)	36,411	-	36,411	725
	<u>185,658</u>	<u>5,895</u>	<u>191,554</u>	<u>260,482</u>

ELCAP YE accounts 2024 full doc v2

Final Audit Report

2024-12-12

Created:	2024-11-29
By:	Michelle Wright (michelle-wright@hotmail.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAYlj2tovcyE65ag50zpAMk4cR4AeoieqM

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-  Document created by Michelle Wright (michelle-wright@hotmail.com)
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EASINGTON LANE COMMUNITY ACCESS POINT

England & Wales - Charity number 1093390

Accounts



The Access Point, Brickgarth, Easington Lane, DH5 0LE

www.elcap.org.uk

Tel: 0191 5261071 Email: info@elcap.org.uk

Charity No: 1093390

Company No: 04299792



Sunderland
SHINING STARS 2021

City Winner

**Easington Lane
Community Access Point**

Category:
Organisation of the Year



Easington Lane Community Access Point (A Company Limited by Guarantee)

Trustees' Annual Report and Financial Statements for the period 1st April 2022 to 31st March 2023

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Trustees' Annual Report	3
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes forming part of the financial statements	14

Section 1: Reference and Administrative details

Charity Name: Easington Lane Community Access Point

Other name the charity uses: ELCAP

Charity registration number: 1093390

Company number: 04299792

Registered Office: The Access Point, Brickgarth, Easington Lane, DH5 0LE

Names of the trustees who manage the charity:

Mrs R Grey	Chair
Mr R I Moody	Vice-Chair until 24 th April 2023
Mrs L Cleary	
Mr G Corner	resigned 27 th February 2023
Cllr D Geddis	
Mr J Hogan	died 9 th December 2022
Mrs A Ivison	
Cllr C Rowntree	appointed 13 th June 2022
Mrs C Smith	
Mr D T Todd	
Mr J Waters	
Cllr S Waterston	
Mrs K White	Vice-Chair from 24 th April 2023

Principal Staff Members:

Mr. Dave Ellison	Transport & Environmental Manager until 31 st July 2023
Mr. Shaun Newton	Centre Coordinator
Mrs. Gemma O'Brien	Transport & Environmental Manager from 1 st August 2023
Mrs. Christine Willis	Community Activities Coordinator

Advisors:

Independent Examiner: Connected Voice Business Services, Higham House, Higham Place, Newcastle upon Tyne, NE1 8AF

Bankers: Barclays, Market Place, Durham, DH1 3ND
Flagstone, 26-27 Oxendon Street, London, SW1Y 4EL



Section 2: Structure, governance and management

2.1 Legal Structure and Governing Document

ELCAP is a charitable company limited by guarantee, incorporated in 2001. The company (No. 4299792) was established on 24th September 2001 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The Articles of Association were updated and agreed by Special Resolution on 3rd March 2022.

ELCAP is also registered as a charity with the Charity Commission (No. 1093390).

2.2 Trustee selection methods including details of any constitutional provisions

The Annual General Meeting provides the opportunity for the Directors to present their annual report, accounts and plans in addition to the election of Directors and the appointment of the Independent Examiner. Prospective directors complete an Application Form including a skills scan which ensures the Board has the requisite skills and expertise to manage the charity.

The governing document provides for representation from local residents who manage the project for local people, where there are a maximum 15 seats on the Board, of which at least 6 must reside in Easington Lane.

The directors of the company are also charity trustees for the purposes of charity law, and under the company's Articles, are known as members of the Board of Directors. The Directors meet regularly throughout the year to transact business.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

2.3 Policies and procedures for the induction and training of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association, trustees are nominated and elected from the membership at the AGM.

Each trustee retires annually, and all are eligible for re-election at the next Annual General Meeting. The AGM held 27th February 2023 saw George Corner not seeking re-election after many years' service on the Board and in June 2022 Claire Rowntree was co-opted onto the Board helping ELCAP maintain direct links with Sunderland City Council.

Each prospective trustee is provided with a copy of 'The essential trustee: what you need to know, what you need to do (CC3)' and a Trustee application form including skills audit and declaration. Once completed this is reviewed by the Board and a suitable recommendation made for the Board's consideration. Appropriate training opportunities (eg Safeguarding; GDPR; Health & Safety; First Aid etc) beyond induction are made available to each and every trustee.

2.4 The charity's organisational structure and any wider network with which the charity works.

During the financial year, ELCAP was governed by its Board of Trustees, who have overall responsibility for the charity, and ensures that its governance, finance and management structures are managed appropriately. The Board appoints its Officers and at the AGM held in February 2023 Rita Grey was re-elected Chair and the office of Vice-Chair left until the following meeting. At the April meeting Bob Moody indicated that he would not be standing for re-election and Kay White was appointed as Vice-Chair.

The operational responsibility of ELCAP is delegated to the Principal Staff Members as listed on page 2, and who are responsible for the staff team.

The Board meets at regular intervals to consider reports and recommendations made by the Principal Staff Members, who are supervised by the Chair and Vice-Chair between Board meetings. There are four Sub-committees which support the work of the Board: The Finance & General Purposes Committee; Transport Committee; Buildings and Open Spaces Committee and the Events Committee. All sub-committees have a defined membership which includes both trustees and staff members but the majority of members are trustees. All Sub-Committees and Sub-Groups have terms of reference that list the purpose of each committee or group, its membership, and their lines of reporting.

ELCAP works with a wide range of charities, community groups, membership bodies and statutory bodies. The networks and membership organisations that ELCAP actively engages with are as follows:

3TBL	3Together Big Local
DCA	Durham Community Action
LWF	Living Wage Foundation
NCVO	National Council for Voluntary Organisations
SLWAG	Sunderland Living Wage Action Group
SVSA	Sunderland Voluntary Sector Alliance
VCAS	Voluntary and Community Action Sunderland
VCS	Coalfield Area VCS Network
VONNE	Voluntary Organisations Network North East



ELCAP 2022-23

2.5 Staff and Volunteers

The operational responsibility of ELCAP is delegated to the Principal Staff Members as listed on page 2, and they, in turn, manage the operational team composed of employees and volunteers thus ensuring events, activities and services are ran in a smooth and efficient manner.

During the year in question, we have seen the number of employees grow, yet again. We welcomed Les Robson and Mick Smail as two new Drivers as well as Sam Bell as an additional Activities Assistant with specific responsibilities as a cook.

The year in question saw the formal support given during the COVID Pandemic eventually come to an end and the remaining support brought into our general ways of working but then in the second half of the year ELCAP responded to the Cost-of-Living Crisis and provided targeted support which was ran and supervised from within the staff team.

January 2023 saw Hetton Buddies start their Buddies Toddler Session on a Monday morning using our Creche and also utilising Sarah our Activities Assistant (Early Years) to plan and run the session.

The trustees would like to acknowledge the fact that many individuals continue to contribute freely of their time and energy in putting others first by enabling ELCAP to provide activities and services by serving on a voluntary basis in one or more of the following capacities:

- Minibus drivers
- Transport assistants
- Reception cover
- Shop cover
- Maintenance and Gardening
- Exhibitions and displays
- Event and activity operations (eg lunch clubs, toddler groups, kids activities etc)

In addition to the staff and volunteer teams we are most thankful that we have access to advice and information from our partners which include the likes of Sunderland City Council; Sunderland VCS Alliance; Coalfield Regeneration Trust; GF Foundation; Virgin Money Foundation and Gentoo etc.

The Board would like to give recognition to the contribution of:

- Dave Ellison who although retired as Transport & Environmental Manager and continued working as a driver stepped back into the Manager's role and remains so at the end of the Financial Year.
- Rita Grey, our Chair of Trustees, who was recognised for her many years of service to both ELCAP and the community of Easington Lane through being awarded with not one but two awards:
 - The 2022 North East Charity Champion of the Year
 - The 2022 Lifetime Contribution Award in the VCAS Open Arms Awards



Section 3: Objectives and activities

3.1 Summary of the purposes of the charity as set out in its governing document

Easington Lane Community Access Point (ELCAP) is a Community Hub including a Community Transport Scheme ran from its premises on Brickgarth, Easington Lane.

The governing document of the charity was updated in March 2022 and the objects are summarised as:
the advancement of education; provide facilities for social welfare and recreation; manage a Community Centre; to provide a Community Transport service; to maintain and manage a heritage museum; and to promote social inclusion.

3.2 Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

The year in question has seen ELCAP's range of activities, events and services grow as well as seeing new groups using our premises and vehicles as well as ourselves. An average week will see a footfall of around 2,000 of people accessing our premises and vehicles. The footfall includes everyone who accesses our premises and services regardless of whether they are ELCAP events and activities or those of a third party.

All of the groups and partners largely match our own objects and the range of activities offered and provided for include:

Warm space provision; lunch clubs; IT classes; Maths & English classes; Tiny Tots Toddler sessions; Disabled Club; Slimming World; Kids Clubs; Brass Band Practice; Bingo Clubs; Physical exercise groups and activities; Heritage Meetings; Craft Classes; Food Bank; Rock n Roll Nights; Private parties and bookings; Voluntary, Community and Social Enterprise Network Meetings; Lunch Club trips; Educational trips; social outings etc.

3.3 Statement confirming whether the trustees have regard to the guidance issued by the Charity Commission on public benefit.

The Trustees considered the Charity Commission's guidance on public benefit, and updated the objects of the charity in 2022 after considering current and future services. The Trustees consider how planned activities contribute to the aims and objectives they have set and came to the conclusion that the Charity's activities did fall within the charitable objects and were therefore of public benefit.

3.4 Contribution made by volunteers

Although the staff team has grown every year for the last five years ELCAP could not function without the support of a small army of volunteers, including trustees, who offer their time so willingly and freely. A conservative estimate would be that ELCAP, its User Groups and partners typically see 400 hours volunteered each and every week and based on ELCAP's minimum salary level of £12.00ph plus on-costs this equates to an in-kind contribution of around £275k. This figure is not included in any of the financial statements.

Section 4: Achievements and Performance

4.1 Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Throughout the year we continued to work alongside statutory bodies and sector partners to offer events, activities and services both on-site and offsite.

Our delivery partners include:

3Together Big Local; Active Families NE CIC; Community Opportunities; Great Annual Savings; HALO (the Hetton Aspirations Linking Opportunities); Hetton Buddies; Hetton Colliery Railway 200; Hetton New Dawn; Hetton Town Council; Sunderland City Council (including the Coalfield Area Committee); Sunderland Voluntary Sector Alliance; The Positive Living Company CIC.

ELCAP can only do what it does through its premises, its vehicles and its personnel and all have seen changes over this last year.

In relation to our premises we have seen new lighting installed in our creche, the hall and the hall annexe. Electrical power was laid to the polytunnel, and electric heaters installed. The 5-yearly electrical inspection passed with flying colours. New flooring was laid in the entranceway of the main building and with the ongoing touching up of paintwork meant the premises remained presentable and welcoming.

The vehicular fleet saw a 17-plate accessible minibus added to the fleet during the year increasing the fleet to six minibuses enabling the carrying of 93 passengers at any one time, and of the six minibuses, three are accessible through the means of an electrical hoist at the rear.

In relation to personnel, we have seen changes to the employed staff as noted above alongside which we have seen a growth in the number of volunteers offering their time and talents for the benefit of the local community.

In relation to Financial Management, during the year ELCAP streamlined its financial management including opening of an account Flagstone account through the CAF Charity Deposit Platform. This reduced the number of bank accounts that ELCAP operated as well as gaining higher levels of interest through the CAF Charity Deposit Platform.

The year began with the continuation of the Community Renewal Fund which enabled ELCAP to recruit two of our Activity Assistants and also receive some grant funding towards their salaries, this enabled us to have dedicated members of staff for the creche facility and to oversee the kitchen for our lunch club and coffee morning.

All events, activities, user groups and private bookings contribute to ELCAP's Social Value commitments and requirements. The general principles that ELCAP adheres to are as follows:

- ELCAP's group activities and those activities provided by our User Groups and Partners must provide a clear public benefit which gives social, educational, health and/or wellbeing benefit to participating residents from our area of benefit.
- Private hire activities must also create a public benefit and make a positive contribution to the finances of ELCAP.
- ELCAP strives to provide low cost, suitable and accessible spaces and resources to meet the needs for our residents.
- ELCAP aims to develop accessible popular services, events and social opportunities for the benefit of our residents and in particular the socially excluded.



ELCAP 2022-23

Section 5: Financial Review

5.1 Review of the charity's financial position at the end of the period and amount of reserves held.

It has been another very satisfactory year for the charity and we are happy with the current state of the charity's finances. The Statement of Financial Activities reports a deficit of £70,879 and this was due to the restricted funding held at the start of the pandemic spent in the year in question. Total reserves at the year-end stand at £260,482 with £134,584 unrestricted and the remaining £125,898 being restricted.

5.2 Statement explaining the policy for holding reserves stating why they are held

ELCAP's policy is that unrestricted reserves should be at a sufficient level to cover the future unrestricted costs of the charity for a period of between six and 12 months. Having this level of reserves would enable the charity to continue its work should income fall, allowing time for additional funding to be secured.

The unrestricted reserved of the charity at 31st March 2023 amounted to £134,584 of which free reserves (ie those not tied up in fixed assets and designated funds) amounted to £53,583. Any additional reserves are held to provide a capital fund for building repairs and maintenance that will be required for the upkeep of the premises.

The risks covered by the reserves have been identified as:

- The loss/reduction in grant funding to cover salaries
- The loss/reduction in centre and transport usage resulting in a loss of income

5.3 Reasons for holding zero reserves

ELCAP has no plans to hold zero reserves.

5.4 Details of fund materially in deficit

There are no funds in deficit.

5.5 Explanation of any uncertainties about the charity continuing as a concern

There are no current concerns about the charity continuing as a going concern.

Section 6: Statement of Trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 19 December 2023 and signed on their behalf by:

Mrs R Gray
Chair


[Rita Grey \(Dec 20, 2023 11:05 GMT\)](#)

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2023

I report on the financial statements of Easington Lane Community Access Point for the year ended 31 March 2023, which are set out on pages 12 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Institute of Chartered Accountants in England & Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Lilian Hetherington FCA
Fellow of the Institute of Chartered Accountants in England & Wales
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4DX


Lilian Hetherington (Dec 20, 2023 11:11 GMT)

Date: 20/12/2023

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<u>Income from:</u>					
Donations and legacies	6	2,146	2,254	4,400	5,910
Charitable activities					
Grants and contracts	7	12,500	113,757	126,257	114,675
Other trading activities	8	49,707	83,630	133,337	79,658
Investments	9	1,074	-	1,074	107
Total income		65,427	199,641	265,068	200,350
<u>Expenditure on:</u>					
Raising funds	10	4,019	223	4,242	5,931
Charitable activities					
Operation of the charity	11	73,620	258,085	331,705	271,630
Total expenditure		77,639	258,308	335,947	277,561
Net movement of funds		(12,212)	(58,667)	(70,879)	(77,211)
<u>Reconciliation of funds</u>					
Total funds brought forward		146,796	184,565	331,361	408,572
Total funds carried forward		134,584	125,898	260,482	331,361

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 14 to 22 form an integral part of these financial statements.

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

Charity Number 1093390

Company Number 04299792

BALANCE SHEET

As at 31 March 2023

	Notes	£	Total 2023 £	£	Total 2022 £
<u>Fixed assets</u>					
Tangible assets	18		80,276		80,568
Total fixed assets			80,276		80,568
<u>Current assets</u>					
Debtors	19	4,582		25,038	
Cash at bank and in hand	20	179,481		260,558	
Total current assets		184,063		285,596	
Creditors: amounts falling due within one year	21	(3,857)		(34,803)	
Net current assets			180,206		250,793
Total assets less current liabilities			260,482		331,361
Total net assets or liabilities			260,482		331,361
<u>Funds of the charity</u>					
Unrestricted income funds			134,584		146,796
Restricted income funds			125,898		184,565
Total funds			260,482		331,361

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 14 to 22 form an integral part of these financial statements.

These financial statements were approved by the Board on:

19 December 2023

and are signed on its behalf by:

Mrs R Grey
Chair

Rita Grey
Rita Grey (Dec 20, 2023 11:05 GMT)

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Easington Lane Community Access Point meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £134,584 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.7 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis:

Motor Vehicles	Straight line over four years
Computer equipment and fixtures and fittings	Straight line over four years

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
6 Donations and legacies				
Donations and gifts	2,146	2,254	4,400	5,910
	<u>2,146</u>	<u>2,254</u>	<u>4,400</u>	<u>5,910</u>
7 Charitable activities				
<u>Income from grants</u>				
Transport	-	13,879	13,879	15,644
Buildings, IT and Wifi	-	54,974	54,974	4,887
Salaries	-	33,050	33,050	56,085
Events	-	-	-	9,142
Job retention Scheme	-	-	-	27,644
Other	12,500	11,854	24,354	1,273
	<u>12,500</u>	<u>113,757</u>	<u>126,257</u>	<u>114,675</u>
8 Other trading activities				
Event income	11,798	3,803	15,601	-
Room & Hall hire	22,776	-	22,776	17,732
Bus hire		79,604	79,604	41,099
Fundraising events	7,865	223	8,088	8,409
Other miscellaneous	889	-	889	5,667
Shop Sales	6,379	-	6,379	6,751
	<u>49,707</u>	<u>83,630</u>	<u>133,337</u>	<u>79,658</u>
9 Income from investments				
Bank interest	1,074	-	1,074	107
	<u>1,074</u>	<u>-</u>	<u>1,074</u>	<u>107</u>

Income was £265,068 (2022: £200,350) of which £65,427 was unrestricted or designated (2022: £37,809) and £199,641 was restricted (2022: £162,541)

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
10 Raising funds				
Staging fundraising events	4,019	223	4,242	5,931
	<u>4,019</u>	<u>223</u>	<u>4,242</u>	<u>5,931</u>
11 Charitable activities				
<u>Direct costs</u>				
Wages	25,017	140,668	165,685	126,009
Insurance	4,996	7,300	12,296	11,486
Consumables & Activity Costs	-	1,368	1,368	366
Project Costs	902	11,011	11,913	11,666
<u>Support costs</u>				
Legal and professional fees	1,457	642	2,099	2,677
Support staff other costs	1,771	-	1,771	775
Sundries	-	-	-	3,908
Bus & travel	2,518	41,893	44,411	41,624
Rates and waste	989	-	989	1,036
Utilities	9,249	-	9,249	7,036
Cleaning	1,386	-	1,386	757
Repairs & renewals	10,152	8,522	18,674	2,362
Telephone	2,902	1,263	4,165	4,108
Postage and stationery	395	1,139	1,534	522
Event costs	5,388	9,370	14,758	-
Bad debt write off	-	-	-	22,621
Depreciation	3,378	34,909	38,287	32,499
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	1,512	-	1,512	1,285
Other accountancy	1,608	-	1,608	893
	<u>73,620</u>	<u>258,085</u>	<u>331,705</u>	<u>271,630</u>

Expenditure on charitable activities was £335,947 (2022: £277,561) of which £77,639 was unrestricted or designated (2022: £57,649) and £258,308 was restricted (2022: £219,912)

Bad debts were written off in the prior year totalling £22,621.

12 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	1,512	1,285
Other accountancy services paid to the examiner	1,608	893
	<u>3,120</u>	<u>2,178</u>

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

13 Analysis of staff costs and the cost of key management personnel

	2023 £	2022 £
Salaries and wages	136,452	103,854
Social security costs	23,169	16,313
Pension costs (defined contribution pension plan)	6,064	5,842
	165,685	126,009

No employee received remuneration above £60,000 (2022: £nil)

The key management personnel of the charity, comprise the trustees, the charity manager and the transport manager. The total employee benefits of the key management personnel of the charity were £45,042.

14 Staff numbers

The average monthly head count was 13 staff (2022: 6 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2023 Number	2022 Number
The parts of the charity in which the employee's work		
Fundraising	0.5	0.5
Charitable activities	6.5	5.5
	7.0	6.0

15 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

16 Defined contribution pension scheme

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

The employer's pension costs represent contributions payable by the charity to the fund and amount to £2,599 (2022: £2,512). There was £0 outstanding as at 31 March 2023 (2022: £0)

17 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

	Motor Vehicles	Fixture, fittings and equipment	Office and Computer equipment	Total
	£	£	£	£
18 Tangible fixed assets				
Cost				
Balance brought forward	133,306	116,336	61,581	311,223
Additions	37,995	-	-	37,995
Disposals	-	-	-	-
Balance carried forward	171,301	116,336	61,581	349,218
Depreciation				
Balance brought forward	62,291	107,153	61,211	230,655
Depreciation charge for year	34,909	3,255	123	38,287
Disposals	-	-	-	-
Balance carried forward	97,200	110,408	61,334	268,942
Net book value				
Brought forward	71,015	9,183	370	80,568
Carried forward	74,101	5,928	247	80,276

19 Debtors and prepayments (receivable within 1 year)

	2023 £	2022 £
Debtors	4,582	1,342
VAT	-	8,870
Other debtors	-	14,826
	4,582	25,038

20 Cash at bank and in hand

	2023 £	2022 £
Deposit account	150,000	240,278
Cash at bank	27,831	19,331
Cash in hand	1,650	949
	179,481	260,558

21 Creditors and accruals (payable within 1 year)

	2023 £	2022 £
Trade creditors	2,345	-
Taxation and social security	-	1,116
Wages and pension	-	5,688
Accruals		
Independent examination of accounts	1,512	2,178
Other accruals	-	2,285
Other creditors	-	23,536
	3,857	34,803

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

22 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

23 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	143,697	65,427	(77,639)	-	131,485
Designated funds					
Capital fund	3,099	-	-	-	3,099
Totals	146,796	65,427	(77,639)	-	134,584

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
Transport	58,594	94,098	(142,706)	-	9,986
Salaries	68,234	33,050	(78,011)	-	23,273
Events	9,866	3,698	(5,242)	-	8,322
Building	7,703	1,000	(3,525)	-	5,178
Garden	1,586	4,527	(4,981)	-	1,132
History Books	430	-	(160)	-	270
Tampon tax	4,210	-	(1,724)	-	2,486
Covid ELCAP	30,977	-	(4,094)	-	26,883
Warm Spaces	-	49,552	(5,457)	-	44,095
Space4	1,792	11,853	(11,012)	-	2,633
Repairs	1,173	-	(1,173)	-	-
Gas GNR	-	1,640	-	-	1,640
External fundraising	-	223	(223)	-	-
Totals	184,565	199,641	(258,308)	-	125,898

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Transport	Combination of restricted and designated funds to provide the Transport Service
Salaries	The employment of the Activity Coordinator and Assistants
Events	Sessional costs, workshops, trips for ELCAP's groups.
COVID	Core costs, increased operational costs and development costs throughout and
Building	The development of the buildings and open spaces
Garden	The development and maintenance of the garden spaces
History books	The development, maintenance and promotion of the Heritage Room and Book publishing
Tampon Tax	Peer support groups and events for people living with the menopause to connect, learn and support one another.
SPACE4	Funds provided by SPACE4 for the purchase of food items for their Food Distribution Programme. Funds are replenished as they are spent.
Repairs	Funds received to cover the cost of criminal damage to the vehicles and premises
Warm Spaces	To help disadvantaged people by providing a warm space.

Transfers between funds

	Reason for transfer	Amount £
Between restricted funds	Net Nil over the restricted projects transfers were made to allocate costs to appropriate restricted fund.	-

24 Capital commitments

As at 31 March 2023, the charity had no capital commitments (2022 -£nil)

25 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	80,276	-	80,276
Cash at bank and in hand	53,583	125,898	179,481
Other net current assets/(liabilities)	725	-	725
	<u>134,584</u>	<u>125,898</u>	<u>260,482</u>

26 Guarantee

There have been no guarantees given by the charity at 31 March 2023.

27 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2023.

28 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 05 October 2001 as a body corporate under part 11 of the Charities Act 2011.

EASINGTON LANE COMMUNITY ACCESS POINT

England & Wales - Charity number 1093390

Accounts



The Access Point, Brickgarth, Easington Lane, DH5 0LE

www.elcap.org.uk

Tel: 0191 5261071 Email: info@elcap.org.uk

Charity No: 1093390

Company No: 04299792



Sunderland
SHINING STARS 2021

City Winner

**Easington Lane
Community Access Point**

Category:
Organisation of the Year



Easington Lane Community Access Point (A Company Limited by Guarantee)

Trustees' Annual Report and Financial Statements for the period 1st April 2021 to 31st March 2022

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Section 1: Reference and Administrative details

Charity Name: Easington Lane Community Access Point

Other name the charity uses: ELCAP

Charity registration number: 1093390

Company number: 04299792

Registered Office: The Access Point, Brickgarth, Easington Lane, Tyne & Wear, DH5 0LE

Names of the trustees who manage the charity:

Mrs R Grey	Chair
Mr R I Moody	Vice-Chair
Mrs L Cleary	
Mr G Corner	
Cllr D Geddis	
Mr J Hogan	died 9 th December 2022
Mrs A Ivison	
Mrs J Merton	retired 3 rd March 2022
Cllr C Rowntree	appointed 13 th June 2022
Mrs C Smith	
Mr D T Todd	
Mr J Waters	appointed 3 rd March 2022
Cllr S Waterston	appointed 3 rd March 2022
Mrs K White	appointed 3 rd March 2022

Principal Staff Members:

Mr D Ellison	Transport & Environmental Manager
Mr S Newton	Centre Coordinator
Mrs. C. Willis	Community Activities Coordinator

Advisors:

Independent Examiner: Connected Voice Business Services, Higham House, Higham Place, Newcastle upon Tyne, NE1 8AF

Bankers: Barclays, Market Place, Durham, DH1 3ND



Section 2: Structure, governance and management

2.1 Legal Structure

ELCAP is a charitable company limited by guarantee, incorporated in 2001. The company (No. 4299792) was established on 24th September 2001 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The Articles of Association were updated during the year in question and were agreed by Special Resolution on 3rd March 2022.

ELCAP is also registered as a charity with the Charity Commission (No. 1093390).

2.2 Trustee selection methods including details of any constitutional provisions

The Annual General Meeting provides the opportunity for the Directors to present their annual report, accounts and plans in addition to the election of Directors and the appointment of the Independent Examiner. Prospective directors complete an Application Form including a skills scan which ensures the Board has the requisite skills and expertise to manage the charity.

The governing document provides for representation from local residents who manage the project for local people, where there are a maximum 15 seats on the Board, of which at least 6 must reside in Easington Lane.

The directors of the company are also charity trustees for the purposes of charity law, and under the company's Articles, are known as members of the Board of Directors. The Directors meet regularly throughout the year to transact business.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

5.3 Policies and procedures for the induction and training of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association, trustees are nominated and elected from the membership at the AGM.

Each trustee retires annually, and all are eligible for re-election at the next Annual General Meeting. This year neither John Hogan or Jean Merton sought re-election but at the AGM we welcomed John Waters, Susan Waterston and Kay White to the Board. June 2022 also saw Cllr Claire Rowntree co-opted onto the Board helping ELCAP maintain direct links with Sunderland City Council.

Each prospective trustee is provided with a copy of 'The essential trustee: what you need to know, what you need to do (CC3)' and a Trustee application form including skills audit and declaration. Once completed this is reviewed by the Board and a suitable recommendation made for the Board's consideration. Appropriate training opportunities (eg Safeguarding; GDPR; Health & Safety; First Aid etc) beyond induction are made available to each and every trustee.

2.4 The charity's organisational structure and any wider network with which the charity works.

During the financial year, ELCAP was governed by its Board of Trustees, who have overall responsibility for the charity, and ensures that its governance, finance and management structures are managed appropriately. The Board appoints its Officers and at the AGM held in March 2022 Rita Grey was re-elected Chair and Bob Moody as Vice-Chair.

The operational responsibility of ELCAP is delegated to the Principal Staff Members as listed on page 2, and who are responsible for the staff team.

The Board meets approximately every 6 to 8 weeks to consider reports and recommendations made by the Principal Staff Members, who are supervised by the Chair and Vice-Chair between Board meetings. There are four Sub-committees which support the work of the Board: The Finance & General Purposes Committee; Transport Committee; Buildings and Open Spaces Committee and the Events Committee. All sub-committees have a defined membership which includes both trustees and staff members but the majority of members are trustees. All Sub-Committees and Sub-Groups have terms of reference that list the purpose of each committee or group, its membership, and their lines of reporting.

ELCAP works with a wide range of charities, community groups and statutory bodies. The networks and membership organisations that ELCAP actively engages with are as follows:

DCA	Durham Community Action
NCVO	National Council for Voluntary Organisations
SVSA	Sunderland Voluntary Sector Alliance
VCAS	Voluntary and Community Action Sunderland
VCS	Coalfield Area VCS Network
VONNE	Voluntary Organisations Network North East

2.3 Staff and Volunteers

The operational responsibility of ELCAP is delegated to the Principal Staff Members as listed on page 2, and they, in turn, manage the operational team composed of employees and volunteers thus ensuring events, activities and services are ran in a smooth and efficient manner.

During the year in question we have seen the number of employees grow, yet again. We welcomed two new Drivers (Tony Elsdon and Steve Winship) together with Hilary Fickling as our Centre Cleaner; and also Sarah Trotter as Activities Assistant (Early Years).

The year in question has continued to have been very difficult all round due primarily to the COVID pandemic and the changing situation of the imposing and relaxing of restrictions so this created a very unsettled working environment as to what could be done or not done but ELCAP continued to play its role as the Coalfield Area Hub as well as continuing its own activities and events where possible.

During the year in question ELCAP was saddened to learn of the closure of both the Elemore Ladies Club and also the Senior Citizens Club as both of these clubs have been long term partners of ELCAP. The summer of 2021 saw the establishment of the Hetton Buddies Club who are making great strides in becoming a registered charity and are doing a great work supporting families with children and young people with learning difficulties and disabilities.

The trustees would like to acknowledge the fact that many individuals continue to contribute freely of their time and energy in putting others first by enabling ELCAP to provide activities and services by serving on a voluntary basis in one or more of the following capacities:

- Minibus drivers
- Transport assistants
- Reception cover
- Shop cover
- Maintenance and Gardening
- Exhibitions and displays
- Event and activity operations (eg lunch clubs, toddler groups, kids activities etc)

In addition to the staff and volunteer teams we are most thankful that we have access to advice and information from our partners which include the likes of Sunderland City Council; Sunderland VCS Alliance; Coalfield Regeneration Trust; GF Foundation; Virgin Money Foundation and Gentoo etc.

The Board would like to give recognition to the contribution of:

- Dave Ellison who has given notice of his retirement as Transport and Environmental Manager which will take effect from 30th April 2022. Dave has been instrumental in establishing the ELCAP as we know it today. Having the responsibility of being the only member of staff for some time he carried the whole responsibility of supporting the Board and seeing ELCAP emerge from what had been a trying and difficult time. We wish him well in his well deserved retirement, Dave, however, returned to his old role in October 2022 until a suitable Transport Manager can be found. Dave also won the Coalfield Area Shining Star Award for his contribution to the local area in 2021.
- Alicia Willis who resigned her employment as Activities Assistant (Early Years) to pursue her ambitions of living abroad.
- Jean Merton who after many years' service as a Trustees retired during the year and to John Hogan who passed away on 9th December 2022.
- Shaun Newton, our Centre Coordinator, who was recognised for his work through being awarded the British Empire Medal in the 2022 New Years' Honours List for his services to our Community.



Section 3: Objectives and activities

3.1 Summary of the purposes of the charity as set out in its governing document

Easington Lane Community Access Point (ELCAP) operates a Community Centre and Community Transport Scheme from its premises on Brickgarth, Easington Lane.

The governing document of the charity was updated in March 2022 and the objects now better describe what ELCAP is about namely: the advancement of education; provide facilities for social welfare and recreation; manage a Community Centre; to provide a Community Transport service; to maintain and manage a heritage museum; and to promote social inclusion.

3.2 Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts

There are on average more than 100 groups and activities that make use ELCAP's premises and transport each and every month. Some of these are ELCAP itself running activities and events and some are ran by our partner organisations. In addition to these we also see thousands of people every month access the premises for the charity shop; snooker and printing services that ELCAP offers.

All of the groups and partners largely match our own objects and the range of activities offered and provided for include lunch clubs; IT classes; Maths & English classes; Tiny Tots Toddler sessions; Disabled Club; Slimming World; Kids Clubs; Brass Band Practice; Bingo Clubs; Physical exercise groups and activities; Heritage Meetings; Craft Classes; Food Bank; Rock n Roll Nights; Private parties and bookings; Voluntary, Community and Faith Sector Network Meetings; lunch club trips; educational trips; social outings etc.

3.3 Statement confirming whether the trustees have regard to the guidance issued by the Charity Commission on public benefit.

The Trustees considered the Charity Commission's guidance on public benefit, and as a result updated objects of the charity during the year after considering current and future services.

Meeting those objects provides numerous benefits summarised as follows:

- i. an enhanced quality of life and sense of well-being through engagement with and participation in activities and events that bring people together, leading to improvements in physical and emotional well-being, quality of life and a more stable and cohesive community;
- ii. increased opportunities to engage in new activities that bring people together, leading to greater social cohesion and fulfilment;
- iii. enhanced active citizenship and involvement in community life through increased participation and also volunteering opportunities.

Contribution made by volunteers

Although the staff team has grown every year for the last five years ELCAP could not function without the support of a small army of volunteers, including trustees, who offer their time so willingly and freely. A conservative estimate would be that ELCAP, its User Groups and partners typically see 400 hours volunteered each and every week and based on ELCAP's minimum salary level of £11.00ph plus on-costs this equates to an in-kind contribution of around £251k.

Section 4: Achievements and Performance

4.1 Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

2021-22 was yet another challenging year. ELCAP continued to manage the impact of the ongoing COVID pandemic on people's lives; our service provision and programme delivery alongside working within the restrictions of the pandemic.

ELCAP was very successful in delivering services and activities when able to alongside the remote support offered through telephone welfare calls and the home delivery of creative packs; meals; plants and flowers until the time when in-person services and activities could be safely offered.

We worked alongside statutory bodies and sector partners to widen the offer of what we could achieve on our own and partnership working has been most successful. During the year in questions we worked alongside 3Together Big Local; Active Families NE CIC; Community Opportunities; Great Annual Savings; Hetton Colliery Railway 200; Hetton New Dawn; Hetton Town Council; Sunderland City Council (including the Coalfield Area Committee); Sunderland Voluntary Alliance; The Positive Living Company CIC.

We were successful in securing COVID related funding; post COVID funding and also other funding to enable us to help us meet the identified needs through the services, activities and events as well as the ongoing development of our premises and transport fleet.

All events, activities, user groups and event private bookings contribute to ELCAP's Social Value commitments and requirements. The general principles that ELCAP adheres to are as follows:

- ELCAP's group activities and those activities provided by our User Groups and Partners must provide a clear public benefit which gives social, educational, health and/or wellbeing benefit to participating residents from our area of benefit.
- Private hire activities must also create a public benefit and make a positive contribution to the finances of ELCAP.
- ELCAP strives to provide low cost, suitable and accessible spaces and resources to meet the needs for our residents.
- ELCAP aims to develop accessible popular services, events and social opportunities for the benefit of our residents and in particular the socially excluded.

Section 5: Financial Review

5.1 Review of the charity's financial position at the end of the period.

The income for the year was £200,350 (2021: £365,839), including £37,809 on unrestricted funds and £162,541 restricted income. As at 31st March 2022 there total funds held of £331,361 including £184,565 restricted funds (total 2021: £408,572). Please note the comparatives have been restated due to an error in prior year accounts.

5.2 Statement explaining the policy for holding reserves stating why they are held

ELCAP's policy is to hold unrestricted reserves that, at a minimum, are equivalent to the total operating costs for a period of six months. For the year to March 2022 the Trustees considered that the appropriate level for the reserve was £77,729; this figure is reviewed on an annual basis. Any additional reserves are held to provide a capital fund for building repairs and maintenance that will be required for the upkeep of the premises.

The risks covered by the reserves have been identified as:

- The loss/reduction in grant funding to cover salaries
- The loss/reduction in centre and transport usage resulting in a loss of income

4.3 Amount of reserves held

4.4 Reasons for holding zero reserves

4.5 Details of fund materially in deficit

4.6 Explanation of any uncertainties about the charity continuing as a concern

Subject to being able to deal with and mitigate the impact of the risks identified above the trustees regard ELCAP as a going concern that operates in a deprived area with limited opportunities for price increases for services and activities to provide substantial and long term revenue funding to help meet our core costs.

Section 6: Declarations

- The company has taken advantage of the small companies' exemption in preparing the report above.
- The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors:

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date		

Signature Rita Grey
Rita Grey (Jan 25, 2023 11:43 GMT)

Name
Position
Date 25 January 2023

Mrs. R. Grey
Chair
27/01/22

EASINGTON LANE COMMUNITY ACTION POINT

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2022

I report on the financial statements of Easington Lane Community Action Point for the year ended 31 March 2022, which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Gavin Healy
Connected Voice Charity Business Services
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date:

EASINGTON LANE COMMUNITY ACTION POINT

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total (restated) £
Income from:					
Donations and legacies	6	600	5,310	5,910	2,880
Charitable activities					
Grants and contracts	7	1,273	113,402	114,675	170,012
Other trading activities	8	35,829	43,829	79,658	192,808
Investments	9	107	-	107	139
Total income		37,809	162,541	200,350	365,839
Expenditure on:					
Raising funds	10	236	5,695	5,931	-
Charitable activities					
Operation of the charity	11	57,413	214,217	271,630	210,281
Total expenditure		57,649	219,912	277,561	210,281
Net movement of funds		(19,840)	(57,371)	(77,211)	155,558
Reconciliation of funds					
Total funds brought forward		166,636	241,936	408,572	253,014
Total funds carried forward		146,796	184,565	331,361	408,572

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 11 to 18 form an integral part of these accounts.

EASINGTON LANE COMMUNITY ACTION POINT

(A company limited by guarantee)

Charity Number 1093390

Company Number 04299742

BALANCE SHEET

As at 31 March 2022

	Notes	£	Total 2022 £	£	Total 0 £
Fixed assets					
Tangible assets	18		80,568		61,978
Investments	4		-		-
Total fixed assets			80,568		61,978
Current assets					
Stock	5	-		-	
Debtors	19	25,038		89,636	
Cash at bank and in hand	20	260,558		283,780	
Total current assets		285,596		373,416	
Creditors: amounts falling due within one year	21	(34,803)		(26,822)	
Net current assets			250,793		346,594
Total assets less current liabilities			331,361		408,572
Creditors: amounts falling due after more than one year	22	-		-	
Total net assets or liabilities			331,361		408,572
Funds of the charity					
Unrestricted income funds			146,796		166,636
Restricted income funds			184,565		241,936
Total funds			331,361		408,572

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 11 to 18 form an integral part of these accounts.

These financial statements were approved by the Board on:

25 January 2023

and are signed on its behalf by:

Mrs R Grey
Chair

Rita Grey

Rita Grey (Jan 25, 2023 11:43 GMT)

EASINGTON LANE COMMUNITY ACTION POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Easington Lane Community Action Point meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of- £19,840 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

EASINGTON LANE COMMUNITY ACTION POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.7 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.8 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

EASINGTON LANE COMMUNITY ACTION POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Leasehold property improvements	Straight line over life of lease
Office and computer equipment	Straight line over four years

5.2 Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments.

EASINGTON LANE COMMUNITY ACTION POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 (restated) £
6 Donations and legacies				
Donations and gifts	600	5,310	5,910	2,880
	<u>600</u>	<u>5,310</u>	<u>5,910</u>	<u>2,880</u>
7 Charitable activities				
<u>Income from grants</u>				
Transport	-	15,644	15,644	39,760
Buildings, IT and Wifi	-	4,887	4,887	11,032
Salaries	-	56,085	56,085	67,571
Events	-	9,142	9,142	9,411
Job retention Scheme	-	27,644	27,644	42,238
Other	1,273	-	1,273	
	<u>1,273</u>	<u>113,402</u>	<u>114,675</u>	<u>170,012</u>
8 Other trading activities				
Room & Hall hire	17,732	-	17,732	3,925
Bus hire	-	41,099	41,099	17,957
Fundraising events	6,751	1,658	8,409	-
Other miscellaneous	4,609	1,058	5,667	169,080
Shop Sales	6,737	14	6,751	1,846
	<u>35,829</u>	<u>43,829</u>	<u>79,658</u>	<u>192,808</u>
9 Income from investments				
Bank interest	107	-	107	139
Dividend income	-	-	-	-
	<u>107</u>	<u>-</u>	<u>107</u>	<u>139</u>

Income was £200,350 (2021 (restated): £365,839) of which £37,809 was unrestricted or designated (2021 (restated): £8,790) and £162,541 was restricted (2021 (restated): £357,049)

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 (restated) £
10 Raising funds				
Staging fundraising events	236	5,695	5,931	
	<u>236</u>	<u>5,695</u>	<u>5,931</u>	<u>-</u>

EASINGTON LANE COMMUNITY ACTION POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

11 Charitable activities

Direct costs

Wages	2,547	123,462	126,009	90,751
Insurance	4,256	7,230	11,486	10,115
Consumables & Activity Costs	366	-	366	6,387
Project Costs	2,024	9,642	11,666	42,685

Support costs

Legal and professional fees	2,424	253	2,677	25
Support staff other costs	-	775	775	3,239
Sundries	1,514	2,394	3,908	7,520
Bus & travel	2,018	39,606	41,624	8,909
Rates and waste	1,036	-	1,036	1,166
Utilities	7,036	-	7,036	7,422
Cleaning	757	-	757	171
Repairs & renewals	1,821	541	2,362	8,680
Telephone	3,251	857	4,108	1,649
Postage and stationery	186	336	522	726
Bank charges	-	-	-	326
Bad debt write off	22,621	-	22,621	-
Depreciation	3,378	29,121	32,499	19,694

Governance costs

Independent examiner's fees for reporting on the accounts	1,285	-	1,285	816
Other accountancy	893	-	893	-
	<u>57,413</u>	<u>214,217</u>	<u>271,630</u>	<u>210,281</u>

Expenditure on charitable activities was £277,561 (2021 (restated): £210,281) of which £57,649 was unrestricted or designated (2021 (restated): £36,631) and £219,912 was restricted (2021 (restated): £173,650)

Bad debts were written off in the year totalling £22,621.

12 Fees for examination of the accounts

	2022	2021 (restated)
	£	£
Independent examiner's fees for reporting on the accounts	1,285	816
Other accountancy services paid to the examiner	893	-
	<u>2,178</u>	<u>816</u>

EASINGTON LANE COMMUNITY ACTION POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

13 Analysis of staff costs and the cost of key management personnel

	2022 £	2021 (restated) £
Salaries and wages	104,629	78,953
Social security costs	16,313	11,797
Pension costs (defined contribution pension plan)	5,842	3,239
Other employee benefits	-	-
	126,784	93,989

No employee received remuneration above £60,000 (2021 (restated): £nil)

The key management personnel of the charity, comprise the trustees and the charity manager . The total employee benefits of the key management personnel of the charity were £0.

14 Staff numbers

The average monthly head count was 6 staff (2021 (restated): 6 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2022 Number	2021 (restated) Number
The parts of the charity in which the employee's work		
Fundraising	0.5	0.5
Charitable activities	5.5	5.5
Governance	0.0	0.0
	6.0	6.0

15 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

16 Defined contribution pension scheme

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

The employer's pension costs represent contributions payable by the charity to the fund and amount to £0 (2021 (restated): £0). There was £0 outstanding as at 31 March 2022 (2021 (restated): £0)

17 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

EASINGTON LANE COMMUNITY ACTION POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

	Motor Vehicles	Fixture, fittings and equipment	Office and Computer equipment	Total
	£	£	£	£
18 Tangible fixed assets				
Cost				
Balance brought forward	82,217	116,336	61,581	260,134
Additions	51,089	-	-	51,089
Disposals	-	-	-	-
Balance carried forward	133,306	116,336	61,581	311,223
Depreciation				
Balance brought forward	33,170	103,898	61,088	198,156
Depreciation charge for year	29,121	3,255	123	32,499
Disposals	-	-	-	-
Balance carried forward	62,291	107,153	61,211	230,655
Net book value				
Brought forward	49,047	12,438	493	61,978
Carried forward	71,015	9,183	370	80,568

19 Debtors and prepayments (receivable within 1 year)

	2022 £	2021 (restated) £
Deposit van	-	51,089
Debtors	1,342	24,872
Prepayments	-	12,575
VAT	8,870	1,100
Other debtors	14,826	-
	25,038	89,636

20 Cash at bank and in hand

	2022 £	(restated) £
Short term cash investment	-	-
Deposit account	240,278	240,254
Cash at bank and in hand	19,331	43,449
Cash in hand	949	77
	260,558	283,780

21 Creditors and accruals (payable within 1 year)

	2022 £	2021 (restated) £
Trade creditors	-	-
Accrued income	-	-
Taxation and social security	1,116	1,026
Wages and pension	5,688	-
Accruals		
Independent examination of accounts	2,178	-
Other accruals	2,285	4,143
Other creditors	23,536	21,653
	34,803	26,822

EASINGTON LANE COMMUNITY ACTION POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

22 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

23 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	163,537	37,809	(57,649)	-	143,697
Designated funds					
Capital fund	3,099	-	-	-	3,099
	-	-	-	-	-
Totals	166,636	37,809	(57,649)	-	146,796

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Transport	105,035	56,930	(118,260)	14,889	58,594
Salaries	74,447	57,489	(66,202)	2,500	68,234
Events	8,123	12,841	(11,098)	-	9,866
Building	8,808	4,887	(5,992)	-	7,703
Garden	3,443	575	(3,991)	1,560	1,586
History Books	430	-	-	-	430
Tampon tax	6,400	-	(2,190)	-	4,210
Covid ELCAP	22,224	25,000	(1,247)	(15,000)	30,977
3TBL Covid	10,814	(7,914)	(1,340)	(1,560)	0
Space C	2,212	10,560	(9,591)	(1,389)	1,792
Repairs		2,173		(1,000)	1,173
Totals	241,936	162,541	(219,912)	(0)	184,565

EASINGTON LANE COMMUNITY ACTION POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Transport	Combination of restricted and designated funds to provide the Transport Service
Salaries	The employment of the Activity Coordinator and Assistants
Events	Sessional costs, workshops, trips for ELCAP's groups.
COVID	Core costs, increased operational costs and development costs throughout and
Building	The development of the buildings and open spaces
Garden	The development and maintenance of the garden spaces
Heritage	publishing
Tampon Tax	learn and support one another.
SPACE4	Funds provided by SPACE4 for the purchase of food items for their Food Distribution Programme. Funds are replenished as they are spent.
Repairs	Funds received to cover the cost of criminal damage to the vehicles and premises

Transfers between funds

	Reason for transfer	Amount £
Between restricted funds	Net Nil over the restricted projects transfers were made to allocate costs to appropriate restricted fund.	18,949

24 Capital commitments

As at 31 March 2022, the charity had no capital commitments (2021 (restated) -£nil)

25 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	80,568	-	80,568
Investments	-	-	-
Cash at bank and in hand	75,993	184,565	260,558
Other net current assets/(liabilities)	(9,765)	-	(9,765)
Long term assets/(liabilities)	-	-	-
	146,796	184,565	331,361

EASINGTON LANE COMMUNITY ACCESS POINT

England & Wales - Charity number 1093390

Accounts



Easington Lane Community Access Point

Brickgarth, Easington Lane, Tyne & Wear, DH5 0LE

Tel: 0191 526 1071

Email: info@elcap.org.uk

Charity Number: 1093390 Company Number: 04299792

WINNER
SMALL CHARITY
OF THE YEAR



Easington Lane Community Access Point
(A Company Limited by Guarantee)
Trustees' Annual Report and Financial Statements for the period
1st April 2020 to 31st March 2021

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Easington Lane Community Access Point

Trustees Report for the year ended 31 March 2021.

The Trustees presents its directors' report and independently examined financial statements for the year ended 31 March 2021.

Reference and Administrative Information

Charity Name: Easington Lane Community Access Point

Charity registration number: 1093390

Company number: 04299792

Registered Office and operational address:

Brickgarth, Easington Lane, Tyne & Wear, DH5 0LE

Trustees:

Mrs R Grey Chair

Mr R I Moody Vice-Chair

Mrs J Merton

Mr J Thompson Resigned 31st March 2021

Mrs L Cleary

Mr G Corner

Cllr D Geddis

Mr J Hogan

Mrs A Ivison

Mrs C Smith

Mr D T Todd

Sunderland City Council Representative: Cllr C. Rowntree

Principal Staff Members:

Mr D Ellison Transport & Environmental Manager

Mr S Newton Centre Coordinator

Mrs. C. Willis Community Activities Coordinator

Advisors:

Independent Examiner: D Parsons Accountancy Ltd,
Office 1, Bridge End Chambers, Front Street, Chester-le-Street

Bankers: Barclays, 103 Front St, Chester-le-Street DH3 3AH

1. Objects and activities

1.1. Overview

Easington Lane Community Access Point (ELCAP) operates a Community Centre and Community Transport Scheme from its premises on Brickgarth, Easington Lane.

The main building opened in 1928 and was extended in 2005. The Welfare Hall was opened in 1958. The buildings are owned by ELCAP with Sunderland City Council acting as Custodian Trustees.

ELCAP has operated a Community Transport Scheme for more than a decade and saw the fleet increase to 5 minibuses in September 2020.

1.2. Objectives

The objects of ELCAP are:

- To advance the education of residents of Easington Lane, Hetton, Houghton-le-Spring and surrounding areas in particular by the provision of training and education opportunities with a view to relieving conditions of hardship and unemployment.
- The preservation and protection of good health.
- The improvement and development of public and community facilities with particular reference to environmental issues



2. Structure, governance and management

2.1 Legal Structure

ELCAP is a charitable company limited by guarantee, incorporated in 2001. The company (No. 4299792) was established on 24th September 2001 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. It is registered as a charity with the Charity Commission (No. 1093390).

The Annual General Meeting provides the opportunity for the Directors to present their annual report, accounts and plans in addition to the election of Directors and the appointment of the Independent Examiner. Prospective directors complete an Application Form including a skills scan which ensures the Board has the requisite skills and expertise to manage the charity.

2.2 Trustees / Directors

The governing document provides for representation from local residents who manage the project for local people, where there are a maximum 15 seats on the Board, of which at least 6 must reside in Easington Lane.

The directors of the company are also charity trustees for the purposes of charity law, and under the company's Articles, are known as members of the Board of Directors. The Directors meet regularly throughout the year to transact business.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The Board would like to give recognition to the contribution of:

- Jim Thompson who stepped down as Treasurer and Trustee at the Financial Year End.
- Jeanette Downs who had to resign as an employee on health grounds.

2.3 Staff and Volunteers

The day-to-day business of ELCAP is entrusted to the staff team who are charged with ensuring the activities are ran in a smooth and efficient manner.

The year in question has been very difficult all round due primarily to the COVID-19 pandemic and the trustees would like to acknowledge the fact that many individuals continue to contribute freely of their time and energy to ELCAP on a voluntary basis in the following capacity:

- Minibus drivers
- Transport assistants
- Reception cover
- Shop cover
- Maintenance and Gardening
- Exhibitions and displays
- Event and activity operations (eg lunch clubs, toddler groups, kids activities etc)

In addition to the staff and volunteer teams we are most thankful that we have access to advice and information from our partners which include the likes of Sunderland City Council; Coalfield Regeneration Trust; GF Foundation; Virgin Money Foundation and Gentoo etc.

3. Achievements and Performance

3.1 Activities

In planning the activities for the year, the Trustees kept in mind the Charity Commission's guidance on public benefit at their Trustee meetings.

Like many the last financial year was unprecedented. It was neither expected nor planned for but the Trustees took a pro-active view of operations during the pandemic

At the Financial Year End our staff team comprised 9 employed staff members employed for a total of 168 hours a week (4 FTE), as over the last year ELCAP secured additional funding to:

- Maintain the employment of a part-time gardener
- Maintain the employment of one Community Activities Assistant
- Recruit an additional part-time Mini-Bus Driver

One of our part-time cleaners resigned during the pandemic due to health and that position has not yet been filled subject to a Board Review in the new financial year.

The year of 2020-21 was marked with the saga of lockdowns and restrictions which impacted our premises, vehicles and services and as such we closed for business as of Monday 16th March 2020, but the new financial year started with ELCAP meeting the needs of its community as the Transport Scheme was called upon to deliver free school meal packed lunches to almost 400 children in our local area, which carried on into the first few days of the new financial year until the Easter Holidays.

Partnership working developed quite quickly in the year as ELCAP were approached to be the Community Hub for the Coalfield Area, which was accepted. Most staff members were furloughed and were made aware of wider volunteering opportunities with many referred back to the Community Hubs.

Our work through the pandemic was very fluid as we adapted what we did and how we did it to support the residents in need but also mindful of the constraints in which we were allowed to work.

Even in the pandemic, and for the third year in a row the Transport scheme increased the size of the fleet with the year in question seeing two new minibuses added to the fleet and one minibus sold. At the year end the fleet comprised:

- 1 x 13 passenger seat accessible minibus
- 4 x 16 passenger seat minibuses, one of which is accessible.

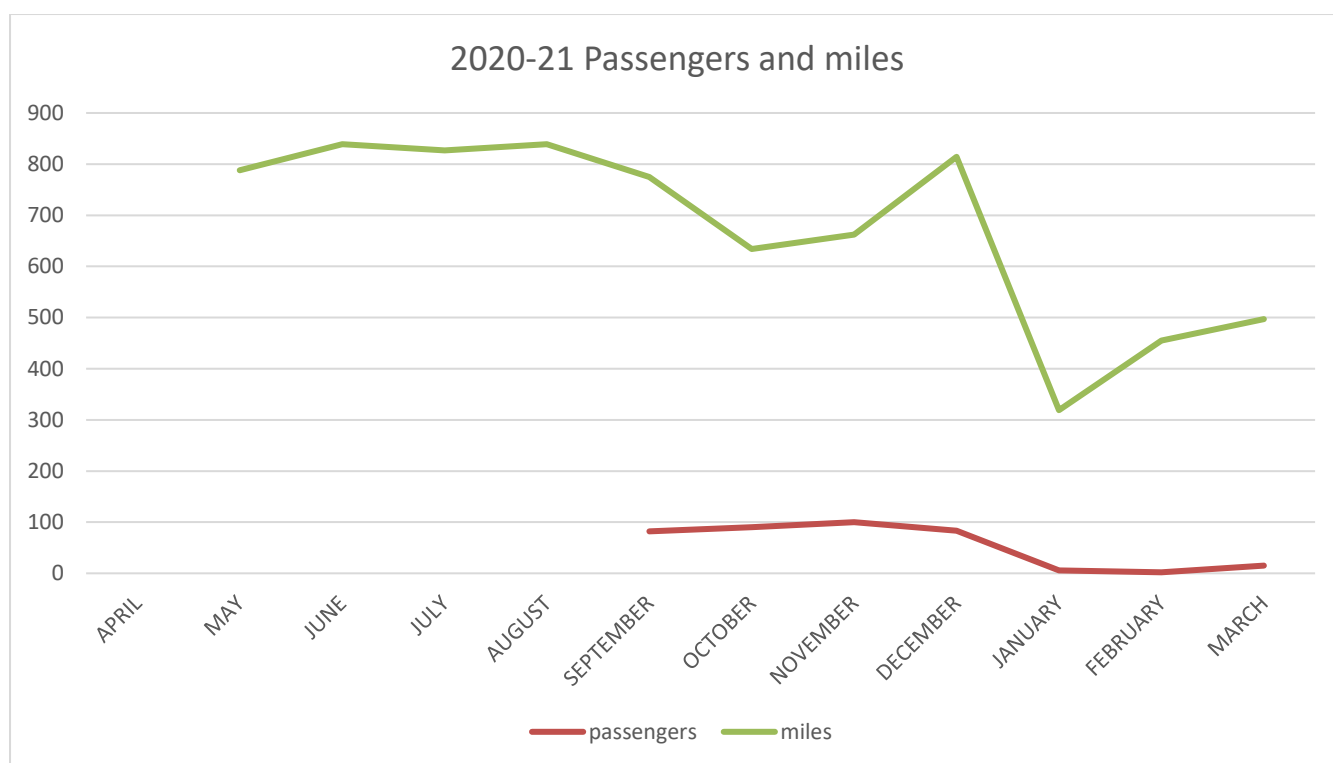
3 vehicles in the fleet were purchased brand new and are Ford Transit Trend's which offer a level of comfort to our passengers but also provide a level of assurance due to reliability for longer journeys especially.

The pandemic put on hold the recruitment to increase the transport team, but plans are in place for recruitment in the new financial year.

The last financial year saw Transport scheme only provide 378 passenger journeys due to the social distancing regulations that were in place for most of the year yet this is contracted to 7,449 miles driven by the fleet as much of the time the fleet was used to deliver meals and shopping for much of the year.

The year in question saw funding secured to enable the purchase of a towbar and trailer to maximise the space of undertaking shopping on behalf of the local food banks and also the meal delivery service that was so prevalent during the year.

The monthly statistics for Passengers carried and miles travelled are shown in the chart below:



The year in question saw our premises closed for much of the year and this enabled the painting and decoration of both the main building and hall making them ready for re-opening in the new financial year. New conference tables and chairs were bought for the large training room, again in preparation of re-opening.

Water ingress on the main building roof was starting to show internally at the financial year end which is a cause for concern.

Much of the fundraising achieved in the year was COVID related but funders and the purpose of the grants received are listed below:

COVID Related	3 Together Big Local; ASDA Foundation; Ballinger Trust; Charities Aid Foundation; City of Sunderland Council; Coalfield Regeneration Trust, The Community Foundation; Gentoo; Great Annual Savings Ltd; Greggs Foundation; Karbon Homes; Local Giving; <i>National Lottery Community Fund</i> ; Police & Crime Commissioner; Sport England;
Transport	3 Together Big Local; Clothworkers Foundation; Joicey Trust; City of Sunderland Council; Coalfield Regeneration Trust, <i>National Lottery Community Fund</i>
Events (incl salaries)	Coalfield Regeneration Trust; Sobell Foundation; Warburtons;
Building & Premises:	Co Durham Community Foundation; Gentoo Empower Fund;

In addition to the grants received from the organisations listed above ELCAP would like to say a big thank you to the many residents and local organisations that were so generous by way of making many yet significant donations of which there are just too many to mention individually but collectively they have enabled ELCAP to make a massive difference in the year in question.

The staff members have supported the Directors in this growth by providing advice and guidance on strategy and governance as well as operational matters.

The last year has seen ELCAP continue to maintain its profile and presence within the local community, the local Voluntary Sector and with funders.

This has been borne out by the following awards and accolades:

Voluntary and Community Action (VCAS) 2020 Open Arms Awards:

ELCAP
Shaun Newton

Highly Commended
Winner

Organisation of the Year
Individual to have most impacted the local community

North East Charity Awards 2020

ELCAP

Winner

Small Charity



At the time of writing ELCAP was also successful in the 2021 City of Sunderland's Shining Star Awards both for the Coalfield Area and also City-wide.

3.2 Achievements against last year's plan

3.2.1 Governance

3.2.1.1	The new financial year will provide the Board the opportunity of updating its Governing Document.	COVID delayed this
3.2.1.2	Fundraising in a post COVID-19 will become very competitive which will require a greater focus on ELCAP's financial management and forecasting	Fundraising maintained.
3.2.1.3	Fundraising to secure the services of an Administrator / Book Keeper will be unlikely this year due to delay created by the COVID-19 impact so this function may have to be shared amongst the current staff team.	Focus was changed as the Centre Coordinator took on much of this role. This will be reviewed on an on-going basis.
3.2.1.4	Streamlining the bookkeeping system adopted within ELCAP to reduce any duplication.	SAGE online was introduced during the year but is not firmly embedded yet.
3.2.1.5	ELCAP will continue to play a full and active part in the local Voluntary Sector Networks and Groups.	Achieved.

3.2.2 Community Transport

3.2.2.1	It is hoped that in spite of social distancing, the impact of the new accessible minibus will start to be felt.	This was only partially achieved due to the social distancing restrictions in place for much of the year.
3.2.2.2	The creative consideration on how best to use the fleet especially if social distancing restrictions remain in place which may restrict our buses operating at full capacity.	Achieved

3.2.3 Events and Activities

3.2.3.1	The Board is keen to ensure all of ELCAP's activities are of benefit to the beneficiaries.	Beneficiary feedback remains positive
3.2.3.2	Quickly re-establish activities and events following the COVID-19 crisis that meets the needs of our community. This may mean some long-standing activities are not re-started whilst new ventures are considered.	Not achieved in the way we had hoped as much of the year was spent in lockdown.

3.2.4 Premises and Open Spaces

3.2.4.1	Replacement roof to lean-to at rear of building	Not achieved
3.2.4.2	Replacement roof of creche/office flat roof.	Not achieved
3.2.4.3	Replacement of felting to flat roof above Centre Office	Not achieved
3.2.4.4	Replacement of felting to hall boiler house	Not achieved
3.2.4.5	Fundraising for the outdoor play area	Not achieved
3.2.4.6	Hall re-decoration	Achieved
3.2.4.7	Centre re-decoration	Achieved
3.2.4.8	Public wi-fi across the premises.	Not achieved as premises been closed
3.2.4.9	Outdoor summer house for additional group space	Not achieved

3.3 Future Developments (April 2021 onwards)

Looking ahead ELCAP is planning for its future development and growth as follows:

3.3.1 Governance

3.3.1.1	Updating of Governing Document.	Board to agree extent of revision then implement action s necessary
3.3.1.2	Fundraising for sustainability	Fundraising maintained.
3.3.1.3	Succession planning and development of workforce	Board to remain mindful of this in all its plans
3.3.1.4	Embedding of cloud accounting	Further develop use of SAGE online
3.3.1.5	ELCAP will continue to play a full and active part in the local Voluntary Sector Networks and Groups.	Seek to extend into new networks and relationships

3.3.2 Community Transport

3.3.2.1	Re-introduce services as quickly as possible	Only allowable following government guidelines
3.3.2.2	Best use of fleet	Management will ensure this is achieved

3.3.3 Events and Activities

3.3.3.1	ELCAP's events and activities to be of a benefit to the local area	Beneficiary feedback remains positive
3.3.3.2	Quickly re-establish activities and events following the relaxation of COVID-19 restrictions.	ELCAP will open as much as it can in line with current government guidelines

3.3.4 Premises and Open Spaces

3.3.4.1	Replacement roof to lean-to at rear of building	This will soon become a priority so must be done within the next 2 years or so.
3.3.4.2	Replacement roof of creche/office flat roof.	This will soon become a priority so must be done within the next 2 years or so.
3.3.4.3	Replacement of felting to flat roof above Centre Office	This will soon become a priority so must be done within the next 2 years or so.
3.3.4.4	Replacement of felting to hall boiler house	Not achieved
3.3.4.5	Fundraising for the outdoor play area	Not achieved
3.3.4.6	Public wi-fi across the premises.	Not achieved as premises been closed
3.3.4.7	Outdoor summer house for additional group space	It is not known if this will still be a priority once the restrictions are lifted.
3.3.4.8	Refurbishment of upstairs hall	
3.3.4.9	Refurbishment of all parquet flooring	

4 Financial review

The charity's Reserves Policy is included within the Financial Standing Orders which are reviewed on an annual basis, which states that a minimum of £65,000 in unrestricted and designated reserves be retained to enable the charity to continue in an unforeseen circumstance, including staff salaries for 6 months.

The 2020-2021 Financial Year saw ELCAP invest in another new minibus, trailer and towbar, conference equipment, hot food delivery supplies in addition to the considerable activities we conducted off site during the pandemic to ensure our community was best supported in these difficult and trying times.

As such our finances have been somewhat fluid due to income not being dependable or reliable.

The unrestricted reserves allow ELCAP to plan for the post-pandemic world that will be emerge in the coming days.

5 Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors:

Signature

Name
Position
Date

Mrs. R. Grey
Chair
27/01/22

Mr. R. I. Moody
Vice-Chair
27/01/22

Independent Examiner's Report

I report on the accounts for the year ended 31 March 2021 set out on pages 12 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

Having satisfied that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act, D19
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006 and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 395 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

have not been met or:-

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D Parsons Accountancy Ltd
Office 1
Bridge End Chambers
Front Street
Chester-le-Street
DH3 3QY

27th January 2022

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020

	Note	Unrestricted Funds	Restricted Funds	2020	2019
INCOME AND ENDOWMENTS					
Donations and Gifts		2880		2880	2935
Room hire		3925		3925	12470
Bus Hire etc			17957	47957	37971
Shop sales		1846		1846	4386
Other income			211318	211318	11049
Interest Receivable		139		139	369
Charitable income – grants			127774	127774	187632
TOTAL INCOMING RESOURCES		8790	357049	365839	256812
EXPENDITURE					
Charitable activities					
Wages			90750	90750	86200
Insurance		3805	6310	10115	7413
Consumables and activity costs		6387		6387	6782
Project costs			42685	42685	3495
		10192	139745	149937	103890
Other expenses					
Legal and professional costs		842		842	959
Employer Pension contributions		3239		3239	1660
Sundries		7520		7520	548
Bus and travel costs			8909	8909	13922
Rates and waste		1166		1166	1893
Light and heat		7422		7422	6155
Cleaning		171		171	402
Repairs and renewals			8680	8680	78079
Telephone		1649		1649	1324
Postage and stationery		726		726	292
Bank charges		326		326	788
Depreciation		3378	16316	19694	10507
		26439	33905	60344	116529
TOTAL RESOURCES EXPENDED		366631	173650	210281	220419
NET INCOME		-27841	183399	155558	36393

BALANCE SHEET AS AT 31 MARCH 2020

	Note	Unrestricted Funds	Restricted Funds	2020	2019
FIXED ASSETS				61978	32100
CURRENT ASSETS					
Debtors				89636	18764
Cash at Bank and in hand		27885	255895	283780	209059
				373416	227823
CREDITORS					
Amounts falling due within one year				26822	6909
NET CURRENT ASSETS				346594	220914
NET ASSETS				408572	253014
FUNDS					
Unrestricted Fund					
General Fund				166636	68082
Capital				3099	3099
				169735	71181
Restricted Funds					
Transport, volunteer, Big Lottery				196599	181833
TOTAL FUNDS				366334	253014

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2016

The trustees acknowledge their responsibilities for :-

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements have been approved by the Board of Trustees on 28th January 2022 and were signed on its behalf by :-

Signature

Name
Position
Date

Mrs. R. Grey
Chair
27th January 2022

Mr. R. I. Moody
Vice-Chair
27th January 2022

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1 ACCOUNTING POLICIES

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102)" 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) (effective 1 January 2015). Financial Reporting Standard 102 " The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 1985 and the Statement of recommended Practice - Accounting and Reporting by Charities issued in March 2015.

Financial reporting Standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland."

- the requirements of Section 7 Statement of Cash Flows

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Tangible fixed assets

Depreciation is provided in the accounts at the following annual rates in order to write off each asset over its estimated useful life

Fixtures and fittings	-	20% or 15% on cost
Motor vehicles	-	25% on a reducing balance basis
Computer equipment	-	33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020 - continued

Fund accounting

- Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.
- Restricted funds can only be used for particular restricted purpose within the objects of the charity. restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. GRANTS RECEIVABLE

	Unrestricted Funds	Restricted Funds	2021	2020
Transport	-	39760	39760	99979
Buildings, IT and Wi-Fi	-	11032	11032	7018
Community Garden	-	-	-	3577
Kitchen refurbishment	-	-	-	1865
Salaries	-	67751	67751	32214
Windows and Heating	-	-	-	22500
Job Retention Scheme	-	42238	42238	-
Other	-	-	-	20479
	-	170012	170012	187632

3. TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. STAFF COSTS

	2021	2020
The average number of employees during the year was follows	6	6

5. TANGIBLE FIXED ASSETS

	Fixture & Fittings	Motor Vehicles	Comp Equip	Total
COST				
As at 1 April 2020	102145	47444	60973	210562
Addition	14191	34773	608	32155
As at 31 March 2021	116336	82217	61581	242717
DEPRECIATION				
As at 1 April 2020	100643	16854	60965	178462
Charge for the year	3255	16316	123	19694
As at 31 March 2021	103898	33170	61088	198156
NET BOOK VALUE				
As at 31 March 2021	12438	49047	493	61978
As at 31 March 2020	1502	30590	8	32100

6. DEBTORS: Amounts falling due within one year

	2021	2020
Deposit on a new van	51089	15000
Amounts falling due on contract	23772	-
VAT	12575	150
Prepayments	1100	2514
	89636	18764

7. CREDITORS: Amounts falling due within one year

	2021	2020
Hire Purchase	-	-
Trade Creditors	21653	-
Social security and other taxes	1026	2766
Other creditors	-	-
Accrued expenses	4143	6632
	26822	6909

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020