



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

Contents	Page
Reference and Administrative details	2
Trustees' Annual Report	3
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes forming part of the financial statements	13

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