







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

[www.elcap.org.uk](http://www.elcap.org.uk)

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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 1<sup>st</sup> April 2023 to 31<sup>st</sup> 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 <sup>th</sup> April 2023, resigned 7 <sup>th</sup> March 2024
Linda Cleary	
David Geddis	
Ashleigh Ivison	
Andrew Rowntree	Appointed 7 <sup>th</sup> March 2024
Claire Rowntree	
Carol Smith	
Donald Todd	
John Waters	
Susan Waterston	
Kay White	Vice-Chair from 24 <sup>th</sup> April 2023

**Company Secretary:** Shaun Newton

**Senior Leadership Team:**

Mr. Dave Ellison	Transport & Environmental Manager until 31 <sup>st</sup> July 2023
Mr. Shaun Newton	Chief Exec
Mrs. Gemma O'Brien	Operations Manager from 1 <sup>st</sup> 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 24<sup>th</sup> 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 3<sup>rd</sup> 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 31<sup>st</sup> 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

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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 &amp; EXPENDITURE ACCOUNT)

For the year ended 31 March 2024

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

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

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

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### **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**

(A company limited by guarantee)

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2024

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#### **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.



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**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2024

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**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

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### Analysis of income

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

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

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	<b>1,000</b>	1,512
Other accountancy services paid to the examiner	-	1,608
	<b>1,000</b>	<b>3,120</b>

## EASINGTON LANE COMMUNITY ACCESS POINT

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### 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
	<b>218,480</b>	<b>165,685</b>

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
	<b>7.0</b>	<b>7.0</b>

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

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

#### 20 Debtors and prepayments (receivable within 1 year)

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

#### 21 Cash at bank and in hand

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



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### 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 £
<b>Unrestricted funds</b>					
General unrestricted fund	131,485	108,878	( 57,804 )	-	182,559
Designated funds					
Capital fund	3,099	-	-	-	3,099
<b>Totals</b>	<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

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### 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

	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
<b>Totals</b>	<b>125,898</b>	<b>197,978</b>	<b>( 317,981 )</b>	<b>-</b>	<b>5,895</b>

#### 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	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

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#### 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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