EAST LANCASHIRE COMMUNITY ACTION PROJECT

England & Wales · Charity number 1121589

Details

Status	Registered
Legal form	Charitable company
Company number	06317150
Registered	2007-11-13
Register	View on the Charity Commission register

Contact

Address	15 Cross Street Nelson BB9 7LE
Phone	01282723455
Email	info@pendleradio.org
Website	www.pendleradio.org

Activities

Objects: TO FURTHER OR BENEFIT THE RESIDENTS OF EAST LANCASHIRE NAMELY (NELSON, BURNLEY, ACCRINGTON) AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.

Activities: To establish or secure a radio station and to maintain or manage or co-operate with any organisation or statutory authority in the maintenance and management of such a station for activities promoted by the charity in furtherance of its objects.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Armed Forces/emergency Service Efficiency, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LANCASHIRE
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£71,606	£77,064	-	-
2024-03-31	£87,384	£55,924	-	-
2023-03-31	£60,068	£68,493	-	-
2022-03-31	£109,289	£59,355	-	-
2021-03-31	£105,203	£53,136	-	-

Trustees

Name	Role	Appointed
GHAZANFAR ALI		
KUBRA AKHTAR		
Mohammed Yousaf		

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EAST LANCASHIRE COMMUNITY ACTION PROJECT

England & Wales - Charity number 1121589

Accounts

East Lancashire Community Action Project

Annual Report 2024 / 2025

East Lancashire Community Action Project



About Us

Since ELCAP was incorporated in 2007, it has become a reliable source of local community information and services. It has had a steady growth in terms of outcomes and financial stability especially during austerity measures that has deeply affected many voluntary, community and faith sector (VCFS) organisations. ELCAP has successfully managed and delivered funded projects on behalf of BBC Children in Need, Lancashire County Council, European Social Fund, NHS Blood & Transplant and NHS East Lancashire CCG to name a few.

ELCAP has now completed over 17 years of OFCOM community radio licences through the support of our presenters, volunteers, listeners and supporters. We have managed to set up a training studio for volunteers and young people to provide them with media, digital technology, online and photography courses. Young people from within the local community are provided facilitated 1-2-1 training from qualified trainers and they are able to gain skills associated with radio broadcasting & media communication that enables them to participate in their communities and in society whilst enhancing their personal skills.

Over the last couple of years more than 10 local schools have visited the ELCAP offices and the Pendle Community Radio studios. They have been provided on-air and off-air radio training from qualified trainers and presenters. This has benefitted over 150 young children.

The services ELCAP provides are utilised annually by over 100+ VCFS organisations including Lancashire County Council, Local District Councils, Lancashire Constabulary, Lancashire Fire and Rescue Services, NHS & Clinical Commissioning Groups, Charities, Mosques, local schools, colleges & universities. As our slogan says...we are the '*Voice of the Community*'…







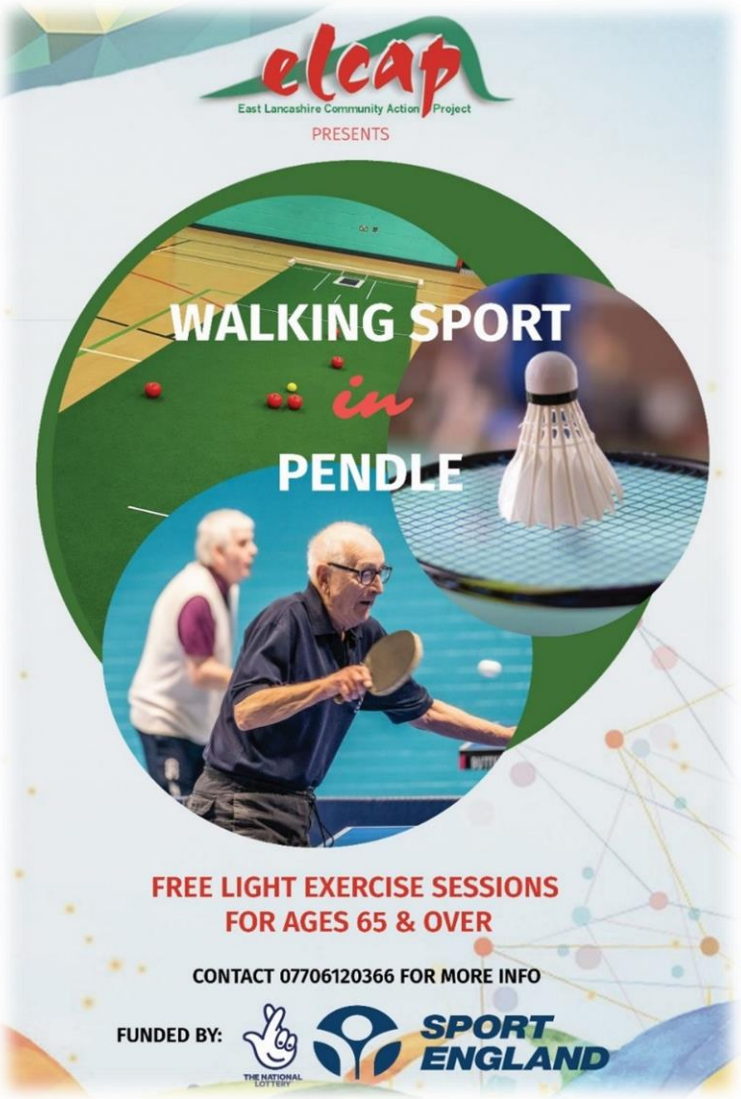
The Year in Review 2024 – 25

Sport England helps fund 'Walking Sport in Pendle' Project

On Tuesday 11th June 2024, East Lancashire Community Action Project Ltd (ELCAP Ltd) received confirmation that our grant funding application to Sport England was successful with a grant award of £15,000 towards the 'Walking Sport in Pendle' project.

Beginning in July 2024, the 'Walking Sport in Pendle' project aimed to attract 80 participants aged 65 and over in weekly two-hour long walking sport sessions. The funding awarded was used to organise and facilitate sport sessions. Some of the sports and activities undertaken included badminton, basketball, curling, table tennis, indoor green bowling, pickle ball, boxing, dance and seated exercise. The funding was also used to pay professional instructors, hiring of venues, transport and equipment purchases.

In total the 'Walking Sport in Pendle' project supported 103 participants from Pendle and Burnley aged 65 or over. The project not only supported participants in being more active but also provided them a platform to improve their mood, coordination, strengthening, balance and social skills. Many of the participants suffered from mental health issues and anxiety, which were addressed directly through the delivery of the project.



Below are some photos showcasing the sport sessions and activities that took place:













SPORT ENGLAND

WALKING SPORT IN PENDLE





Inspirational Pendle Community Radio Presenter Awarded MBE

On Friday 14th June 2024, inspirational Pendle Community Radio presenter, Saima Ashraf was awarded an MBE (Member of the Order of the British Empire) in the King's Birthday Honours for her outstanding services and contribution to the field of policing.

Saima Ashraf MBE, who lost her sight as a child, became the first registered blind chartered public accountant in 2013 and works for Merseyside Police as a senior finance auditor. She is also chairwoman of the force's 'Disability Support Network'.



Dedicating the honour to her late sister, who worked as her personal assistant until her death in 2022, she said she was "extremely proud and overwhelmed to find out how well regarded I was at Merseyside". A police representative said Saima Ashraf MBE joined the force 12 years ago and had been a "huge inspiration and role model, as a result of the work she has done for people who are visually impaired."

Merseyside Police Chief Constable Serena Kennedy said, "Saima is an amazing women and a real role model, not just for people who are visually impaired, but for anyone who faces up to adversity in their lives. Saima lost her sight as a child, but she has never let that stand in her way. In March 2013, she became the first registered blind chartered public accountant, which was testimony to the hard work she put in to make it happen. She is an exceptional person who looks to find solutions when faced with challenges, helping and inspiring others through sharing and learning from her own personal challenges and experiences."

The Pendle Community Radio team is proud to have Saima Ashraf MBE as part of our amazing presenting team. She is truly an inspirational woman and a great radio presenter.



Photo above shows presenter Saima Ashraf MBE (centre)
with her MBE medal and surrounded by proud members of her family.

Electric Safety First supports Electrical Safety Campaign

In November 2024, East Lancashire Community Action Project Ltd (ELCAP Ltd) launched a brand new electrical safety campaign with a £4,500 grant funding award from Electrical Safety First, which is a campaigning charity that aims to reduce deaths and injuries caused by electricity in UK homes. Electrical Safety First work closely with Government, the electrical industry, manufacturers, retailers and consumer safety organisations to improve safety regulation and standards. They also run media and digital campaigns to share advice and guidance with consumers that will help them to stay safe in their homes, with a commitment to help those who are most vulnerable to electrical risk.



The grant awarded was used to deliver an electrical safety advertising campaign via Pendle Community Radio, which is a full-time OFCOM licenced community radio station broadcasting on the 103.1FM frequency with coverage throughout the East Lancashire area. In addition to the radio advertising campaign, a series of LIVE radio shows and interviews were organised with expert guests who highlighted and raised awareness of electrical safety by providing accurate information, guidance and key safety tips for the listeners.

Moazzam Ali, Station Manager at Pendle Community Radio, was thrilled to have been awarded the grant funding: "We are delighted to have secured this grant funding from the Electrical Safety Fund which will allow us to highlight and raise awareness about the importance of electrical safety, whether that is in people's homes or at their workplaces. I would like to personally thank the amazing team at Electrical Safety First for the grant award and all the support they have provided to our organisation."

The Electrical Safety Fund is an annual grant scheme run by the charity Electrical Safety First. The Fund provides £500,000 to support community projects across the UK that aim to reduce domestic electrical risks. Around half of all domestic fires in the UK are caused by electricity, with most of those arising from electrical products.

Lesley Rudd, chief executive at Electrical Safety First, said: "We are delighted to award this grant to East Lancashire Community Action Project Ltd. Our Electrical Safety Fund is designed to empower groups to help keep local people in their communities safe. Our website provides free advice for everyone to avoid fatal electrical fires and shocks in their homes." For further information, guidance and grant funding opportunities visit this website online: www.electricalsafetyfirst.org.uk

Winter Wonderland 2024 Brings Festive Cheer to Nelson

On Saturday 14th December 2024, East Lancashire Community Action Project Ltd (ELCAP Ltd) organised the Winter Wonderland 2024 with the financial support of Nelson Town Council and Minhaj Welfare Foundation.



The family fun day was an amazing success with thousands attending the festivities which began at 3pm and finished at 8pm at the Victoria Park in Barrowford, Nelson.

With FREE entry, the Winter Wonderland 2024 offered the perfect opportunity for families and members of the local community to immerse themselves in the spirit of the season.

The Winter Wonderland featured a wide range of activities for visitors to enjoy, which included fun fair rides, inflatable games, penalty shootout, face painting, hot chocolate, food stalls, prize giveaways and much more. There was an appearance by Youtube Sensations, Omar and Hana.

Event organiser Mohammad Jabbar said, “The Winter Wonderland aims to promote community cohesion and bring together people of all backgrounds to enjoy the end of year festivities. We thank all those involved in making this event possible including East Lancashire Community Action Project Ltd, Pendle Community Radio – Awaz 103.1FM, Nelson Town Council, Minhaj Welfare Foundation and all the local businesses for their support. We hope to be back next year with a bigger and better Winter Wonderland 2025.”

We would like to thank everyone from Nelson, Pendle and beyond who attended and made the Winter Wonderland 2024 a huge success. Events like these are only made possible when communities come together and support each other.

Planning for the next Winter Wonderland has already started and it will take place on Saturday 13th December 2025 from 12pm till 8pm at the Victoria Park in Barrowford, Nelson. If you would like to be involved and support the event then get in touch with the management team via email: info@pendleradio.org

Below are some photos taken during the Winter Wonderland 2024:





















Cancer Alliance Funds Community Radio Awareness Campaign

In January 2025, East Lancashire Community Action Project Ltd (ELCAP Ltd) were once again delighted to receive confirmation of their successful application to the Lancashire and South Cumbria Cancer Awareness and Screening Participation Small Grants Scheme with a grant award of £5,000.

Cancer Awareness Scheme

The Cancer Alliance alongside Spring North who were tasked with administering the funding aimed to support community based projects to enhance cancer awareness, improve screening uptake and promote early diagnosis, with a specific focus on lung, bowel and pancreatic cancers.

SPRING NORTH

East Lancashire Community Action Project Ltd (ELCAP Ltd) delivered an awareness campaign via Pendle Community Radio, which is a full-time OFCOM licenced community radio station broadcasting on the 103.1FM frequency with coverage throughout the East Lancashire area. The aim was to deliver an effective awareness campaign which would make a meaningful difference in cancer awareness, screening participation and early diagnosis within our local communities. This was made possible via a number of radio advertisement campaigns in both the English and Urdu languages being broadcast, which highlighted the signs and symptoms of lung, bowel and pancreatic cancer. Alongside this, there were a series of LIVE health radio shows which took place during our weekly 'Aap Ki Sehat - Your Health' radio show hosted by presenter Shakil Salam. These radio shows featured guest speakers including doctors, consultants, cancer specialists and cancer related organisations who discussed various cancers, the signs and symptoms, importance of early diagnosis, treatment, screening and raised general cancer awareness within our local communities. Throughout the project we also heard directly from cancer patients who shared their personal experiences living with the disease and their cancer patient journey.

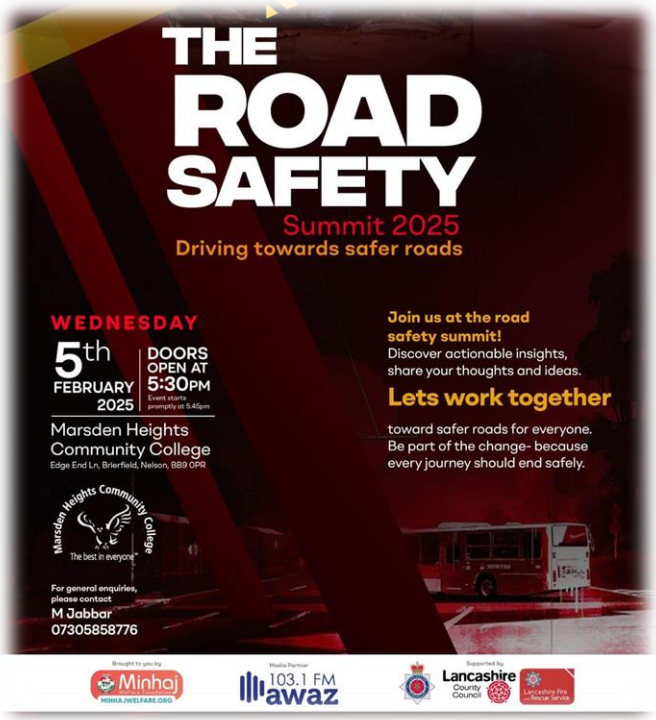
We would like to thank the Cancer Alliance, Lancashire and South Cumbria ICB and Spring North for the grant award. It was amazing to be a part of this campaign and being able to use Pendle Community Radio to deliver an effective and educational awareness campaign.



NHS
Lancashire and South Cumbria
Integrated Care Board

The Road Safety Summit 2025 held in Nelson

On Wednesday 5th February 2025, East Lancashire Community Action Project Ltd (ELCAP Ltd) and Minhaj Welfare Foundation (MWF) organised 'The Road Safety Summit 2025' which was held at Marsden Heights Community College in Nelson with the aim of holding an open discussion about the safety of the roads within the East Lancashire area.



Representatives from key stakeholders who attended and spoke at the summit included Lancashire County Council, Lancashire Constabulary, Lancashire Fire and Rescue Service, local councillors and religious leaders. Members of the public were also invited to take part and get involved in the impactful discussions which focused on road safety to help shape a safer future on our roads.

The Road Safety Summit was a huge success, with some thought provoking discussions and conversations taking place around what actions could be taken to ensure there were no further serious accidents leading to deaths and fatalities occurred on our roads and streets.

We would like to thank the organisations and members of the public who attended, shared their thoughts and contributed to the discussion. This will be the first of many summits.



Photo above shows key stakeholders representing Lancashire Constabulary, Lancashire County Council, Lancashire Fire and Rescue Service, local councillors and religious leaders.

12 months of organisations supported through Pendle Community Radio:



ELCAP & Pendle Community Radio: Guests 2024-25

Many guests have walked through the Pendle Community Radio studio doors over the past year, whether it be from local charities & businesses, the voluntary & community faith sector, Lancashire Police, Lancashire Fire & Rescue Service or various health professionals from the National Health Service (NHS). Great to see so many people involved.

Here we take a look at some of the guests who joined us on Pendle Community Radio:



Abdul Razaq – Director of Public Health for Blackburn with Darwen.



Simon Gerrard – Chief Executive Officer at Lancashire Football Association.



Justin Johnston – Chief Fire Officer at Lancashire Fire and Rescue Service.



Adele Helm – Business Development Manager at Lancashire Women.



Fareeha Jay – Anthropologist and expert dietitian.



Councillor Asjad Mahmood – Leader of Pendle Borough Council.

COMPANY REGISTRATION NUMBER: 06317150
CHARITY REGISTRATION NUMBER: 1121589

East Lancashire Community Action Project

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

East Lancashire Community Action Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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East Lancashire Community Action Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	East Lancashire Community Action Project
Charity registration number	1121589
Company registration number	06317150
Principal office and registered office	15 Cross Street Nelson Lancashire BB9 7LE
The trustees	
	Mr Ghazanfar Ali Mr Mohammed Yousaf Mrs Kubra Akhtar
Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

Details are provided in a separate report being submitted.

Objectives and activities

Details are provided in a separate report being submitted.

Achievements and performance

Details are provided in a separate report being submitted.

Financial review

Details are provided in a separate report being submitted.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 13 November 2025 and signed on behalf of the board of trustees by:

Mr Ghazanfar Ali
Trustee

East Lancashire Community Action Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of East Lancashire Community Action Project

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of East Lancashire Community Action Project ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

13 November 2025

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**5**	71,550	71,550	87,335
Investment income	**6**	56	56	49
Total income		71,606	71,606	87,384
Expenditure				
Expenditure on charitable activities	**7,8**	77,065	77,064	55,924
Total expenditure		77,065	77,064	55,924
Net (expenditure)/income and net movement in funds		(5,459)	(5,458)	31,460
Reconciliation of funds				
Total funds brought forward		270,633	270,633	239,173
Total funds carried forward		265,174	265,174	270,633

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 7 to 14 form part of these financial statements.

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**14**	–	1,597
Current assets			
Cash at bank and in hand		267,478	269,606
Creditors: amounts falling due within one year	**15**	2,303	570
Net current assets		265,175	269,036
Total assets less current liabilities		265,175	270,633
Net assets		265,175	270,633
Funds of the charity			
Unrestricted funds		265,174	270,633
Total charity funds	**17**	265,174	270,633

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 13 November 2025, and are signed on behalf of the board by:

Mr Ghazanfar Ali
Trustee

The notes on pages 7 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 15 Cross Street, Nelson, Lancashire, BB9 7LE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies ***(continued)***

Financial instruments ***(continued)***

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of trustees is limited to £ 1 in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Grant income	31,000	31,000	28,302	28,302
Sponsorships, service contracts and fundraising	2,802	2,802	9,855	9,855
Donations received	3,650	3,650	9,800	9,800
Advertising income	25,075	25,075	29,200	29,200
Rental income and hire	3,750	3,750	10,145	10,145
Other income	5,273	5,273	33	33
	71,550	71,550	87,335	87,335

6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	56	56	49	49

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Support costs	77,065	77,064	55,924	55,924

8. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Charitable activities	70,561	70,561	53,872
Governance costs	6,503	6,503	2,052
	77,064	77,064	55,924

9. Analysis of support costs

	Analysis of support costs	**Total 2025**	Total 2024
	£	**£**	£
Staff costs	42,325	42,325	34,777
Premises	1,243	1,243	3,178
Communications and IT	12,055	12,055	7,183
General office	4,688	4,688	7,057
Finance costs	98	98	80
Depreciation	1,597	1,597	1,597
Show prizes, grants, projects etc	8,555	8,555	–
	70,561	70,561	53,872

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	1,597	1,597

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	570	570

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	39,900	32,517
Employer contributions to pension plans	2,425	2,261
	42,325	34,778

The average head count of employees during the year was 2 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	2	2

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2024 and 31 March 2025	6,388
Depreciation	
At 1 April 2024	4,791
Charge for the year	1,597
At 31 March 2025	6,388
Carrying amount	
At 31 March 2025	–
At 31 March 2024	1,597

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	570	570
Social security and other taxes	1,733	–
	2,303	570

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,425 (2024: £2,261).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
General funds	270,633	71,606	(77,065)	265,174

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	239,173	87,384	(55,924)	270,633

18. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	–	–
Current assets	267,479	267,479
Creditors less than 1 year	(2,304)	(2,304)
Net assets	265,175	265,175

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,597	1,597
Current assets	269,606	269,606
Creditors less than 1 year	(570)	(570)
Net assets	270,633	270,633

COMPANY REGISTRATION NUMBER: 06317150
CHARITY REGISTRATION NUMBER: 1121589

East Lancashire Community Action Project

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

East Lancashire Community Action Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Trustees' annual report (incorporating the director's report)	**1**
Independent examiner's report to the trustees	**3**
Statement of financial activities (including income and expenditure account)	**5**
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East Lancashire Community Action Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	East Lancashire Community Action Project
Charity registration number	1121589
Company registration number	06317150
Principal office and registered office	15 Cross Street Nelson Lancashire BB9 7LE
The trustees	
	Mr Ghazanfar Ali Mr Mohammed Yousaf Mrs Kubra Akhtar
Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

Details are provided in a separate report being submitted.

Objectives and activities

Details are provided in a separate report being submitted.

Achievements and performance

Details are provided in a separate report being submitted.

Financial review

Details are provided in a separate report being submitted.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 13 November 2025 and signed on behalf of the board of trustees by:

Mr Ghazanfar Ali
Trustee

East Lancashire Community Action Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of East Lancashire Community Action Project

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of East Lancashire Community Action Project ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

13 November 2025

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	**5**	71,550	71,550	87,335
Investment income	**6**	56	56	49
Total income		71,606	71,606	87,384
Expenditure				
Expenditure on charitable activities	**7,8**	77,065	77,064	55,924
Total expenditure		77,065	77,064	55,924
Net (expenditure)/income and net movement in funds		(5,459)	(5,458)	31,460
Reconciliation of funds				
Total funds brought forward		270,633	270,633	239,173
Total funds carried forward		265,174	265,174	270,633

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 7 to 14 form part of these financial statements.

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**14**	–	1,597
Current assets			
Cash at bank and in hand		267,478	269,606
Creditors: amounts falling due within one year	**15**	2,303	570
Net current assets		265,175	269,036
Total assets less current liabilities		265,175	270,633
Net assets		265,175	270,633
Funds of the charity			
Unrestricted funds		265,174	270,633
Total charity funds	**17**	265,174	270,633

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 13 November 2025, and are signed on behalf of the board by:

Mr Ghazanfar Ali
Trustee

The notes on pages 7 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 15 Cross Street, Nelson, Lancashire, BB9 7LE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies ***(continued)***

Financial instruments ***(continued)***

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of trustees is limited to £ 1 in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Grant income	31,000	31,000	28,302	28,302
Sponsorships, service contracts and fundraising	2,802	2,802	9,855	9,855
Donations received	3,650	3,650	9,800	9,800
Advertising income	25,075	25,075	29,200	29,200
Rental income and hire	3,750	3,750	10,145	10,145
Other income	5,273	5,273	33	33
	71,550	71,550	87,335	87,335

6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	56	56	49	49

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Support costs	77,065	77,064	55,924	55,924

8. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Charitable activities	70,561	70,561	53,872
Governance costs	6,503	6,503	2,052
	77,064	77,064	55,924

9. Analysis of support costs

	Analysis of support costs	**Total 2025**	Total 2024
	£	**£**	£
Staff costs	42,325	42,325	34,777
Premises	1,243	1,243	3,178
Communications and IT	12,055	12,055	7,183
General office	4,688	4,688	7,057
Finance costs	98	98	80
Depreciation	1,597	1,597	1,597
Show prizes, grants, projects etc	8,555	8,555	–
	70,561	70,561	53,872

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	1,597	1,597

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	570	570

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	39,900	32,517
Employer contributions to pension plans	2,425	2,261
	42,325	34,778

The average head count of employees during the year was 2 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	2	2

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2024 and 31 March 2025	6,388
Depreciation	
At 1 April 2024	4,791
Charge for the year	1,597
At 31 March 2025	6,388
Carrying amount	
At 31 March 2025	–
At 31 March 2024	1,597

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	570	570
Social security and other taxes	1,733	–
	2,303	570

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,425 (2024: £2,261).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
General funds	270,633	71,606	(77,065)	265,174

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	239,173	87,384	(55,924)	270,633

18. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	–	–
Current assets	267,479	267,479
Creditors less than 1 year	(2,304)	(2,304)
Net assets	265,175	265,175

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,597	1,597
Current assets	269,606	269,606
Creditors less than 1 year	(570)	(570)
Net assets	270,633	270,633

EAST LANCASHIRE COMMUNITY ACTION PROJECT

England & Wales - Charity number 1121589

Accounts

Annual Report 2023 / 2024

East Lancashire Community Action Project



About Us

Since ELCAP was incorporated in 2007, it has become a reliable source of local community information and services. It has had a steady growth in terms of outcomes and financial stability especially during austerity measures that has deeply affected many voluntary, community and faith sector (VCFS) organisations. ELCAP has successfully managed and delivered funded projects on behalf of BBC Children in Need, Lancashire County Council, European Social Fund, NHS Blood & Transplant and NHS East Lancashire CCG to name a few.

ELCAP has now completed over 16 years of OFCOM community radio licences through the support of our presenters, volunteers, listeners and supporters. We have managed to set up a training studio for volunteers and young people to provide them with media, digital technology, online and photography courses. Young people from within the local community are provided facilitated 1-2-1 training from qualified trainers and they are able to gain skills associated with radio broadcasting & media communication that enables them to participate in their communities and in society whilst enhancing their personal skills.

Over the last couple of years more than 10 local schools have visited the ELCAP offices and the Pendle Community Radio studios. They have been provided on-air and off-air radio training from qualified trainers and presenters. This has benefitted over 150 young children.

The services ELCAP provides are utilised annually by over 100+ VCFS organisations including Lancashire County Council, Local District Councils, Lancashire Constabulary, Lancashire Fire and Rescue Services, NHS & Clinical Commissioning Groups, Charities, Mosques, local schools, colleges & universities. As our slogan says...we are the '*Voice of the Community*'…





The Year in Review 2023 – 24

ELCAP supports the 'Digital Freedom 2023 Lancashire' Initiative

On Friday 28th April 2023, East Lancashire Community Action Project Ltd (ELCAP Ltd) was notified of their successful application to become one of fifty 'Digital Freedom Distribution Partners' to support vulnerable residents aged 18 and above who were digitally excluded.

The lead organisation for this digital project was Preston based Social Enterprise Lancashire Network, better known as Selnet which was established in 1995 by a group of social practitioners who recognised the support needed for voluntary and community organisations and social businesses to flourish.

Selnet and Lancashire's Digital Skills Partnership secured funding through Lancashire County Council to deliver the 'Digital Freedom 2023 Lancashire' project with the support of fifty distribution partners who all played a vital role in making it possible to gift a total of 920 tablets/laptops with internet connection and skills support, enabling residents within Lancashire to engage with digital services.

East Lancashire Community Action Project Ltd (ELCAP Ltd) supported the 'Digital Freedom 2023 Lancashire' project by gifting a total of 140 tablets to eligible beneficiaries in Pendle.

A combination of barriers that were addressed in the partnership included:

- Providing support and training to make effective use of these resources including accessing information to save money, accessing health related information and services and to attend health related appointments.
- Enabled online access for residents in Lancashire who had no connection to the Internet or who were unable to afford a data package.
- Support for eligible individuals in Lancashire with no access to a digital device by applying for a tablet/laptop on their behalf.



Photo above is beneficiary Maxine with her tablet.



Photo above is beneficiary Samuel with his tablet.



Photo above is beneficiary Parveen with her tablet.

Education Matters Radio Show celebrates One Year Anniversary

The hosts of the 'Education Matters' radio show celebrated their one-year anniversary during September 2023 and were delighted with the response they received from listeners.

Education Matters is a fortnightly radio show airing on Tuesdays from 3pm till 5pm and is hosted by Dr Sayjda Talib and Eleanor Dove on Pendle Community Radio.

Dr Sayjda Talib said: "Education Matters was first broadcast in September 2022, and has recently celebrated it's one-year anniversary. The radio show aims to demystify the educational options for under-represented groups in these marginalised regions of Lancashire. Unveiling the power of education through sharing inspiring stories from members of the local community who have achieved success in their field of study or chosen career path. We celebrate the success of individuals in our community and hope by sharing their stories we inspire others to aim high and pursue lifetime ambitions."

Dr Sayjda Talib was born and raised in East Lancashire. She pursued her first degree in Accounting and Finance from Lancaster University. Since graduation with her PhD, she has spent the last eighteen years working within the field of higher education. Her co-host Eleanor Dove graduated from Liverpool University and has worked as a Widening Participation officer at Lancaster University for the past six years.

Education Matters is a radio show which delves into the most pressing issues affecting students, teachers and parents. Dr Sayjda Talib said: "We believe education is one of the most important topics of our time and that it plays a crucial in shaping the future of our society. In each show we hear from students, teachers, academics, experts and thought leaders in the field of expertise, who provide valuable insights, ideas and solutions to some of the most challenging issues facing education today. It will also help students, families and the wider community in making more informed decisions about future educational options."

Over the course of the first year the radio show covered a range of topics including UCAS applications, apprenticeships, pathways to medicine, access programmes and general study tips and advice. Here is to many more years of the 'Education Matters' radio show.



Presenters of the 'Education Matters' radio show:
Dr Sayjda Talib (left) and Eleanor Dove (right).

Weekly Health Radio Show continues to be a hit with the listeners



The weekly health radio show broadcast exclusively on Pendle Community Radio continued to be a big hit with listeners young and old. The 'Aap Ki Sehat – Your Health' radio show presented by Shakil Salam every Thursday from 4pm till 6pm invited various health professionals and experts, doctors and consultants onto the health shows to talk about, discuss & highlight important health related topics such as diabetes, obesity, mental and physical health, depression, cancer, stop smoking campaign and so much more.

The weekly health show has become one of the most popular radio shows over the last few years as listeners are eager to tune in and learn about important health topics and how best these can be treated or looked after. Guests & health experts from within Lancashire and from throughout the UK have participated in the radio shows and provided the listeners with upto date information, advice and guidance on the importance of looking after their health. Listeners have had the opportunity to ask questions to the guests by calling into the studio, sending questions via whatsapp or by email. Listeners have said that the health advice provided has benefitted them greatly and in some instances changed their lives.



Photo above shows health presenter Shakil Salam (middle) with Tuberculosis specialist nurses, Alex Maybury (left) and Helen Wells (right).

Pendle Community Radio receives Letter of Appreciation

On Tuesday 30th January 2024, a very special guest visited the East Lancashire Community Action Project Ltd offices and the Pendle Community Radio studios. Assistant Fire Chief Officer at Lancashire Fire and Rescue Service, Jon Charters presented the Pendle Community Radio team and presenter Faz Patel MBE with a letter of appreciation in recognition of the efforts and the continued working relationship between both organisations.

The letter of appreciation was given as a token of gratitude for the exceptional support provided by Pendle Community Radio to the Lancashire Fire and Rescue Service over the past fifteen years but in particular for the year 2023. The letter stated: "Pendle Community Radio has consistently supported us to communicate invaluable safety messages to our communities, helping to spread important safety information and messages to keep our listeners and their friends and families safe, whether at home or travelling abroad."

Pendle Community Radio has always championed the local emergency services whether it be the fire, police or ambulance services who are risking their lives everyday to keep our communities safe. Through the community radio service which has been broadcasting full time on the 103.1FM frequency since 2007, Lancashire Fire and Rescue Service have had their own radio show called 'Community Hour' which is presented every Friday from 5pm till 6pm and is hosted by firefighter and community activist, Faz Patel MBE.

The following are some of the main campaigns that were promoted via the radio:

- Safety during Hajj – help keeping resident safe when visiting Saudi Arabia.
- Ramadan Safety – with a particular focus on cooking safely with hot oils, risks posed by loose clothing in the kitchen and matters in relation to road safety.
- Brightsparx and anti-social behaviour – reducing fires and the attacks on firefighters around the time of bonfire night. This has been on the increase in recent years.
- Helping to promote the role of on-call firefighters in the community.



Photo above shows presenter Faz Patel MBE (left) receiving the letter of appreciation from Jon Charters (right).

12 months of organisations supported through Pendle Community Radio:



ELCAP & Pendle Community Radio: Guests 2023-24

Many guests have walked through the Pendle Community Radio studio doors over the past year, whether it be from local charities & businesses, the voluntary & community faith sector, Lancashire Police, Lancashire Fire & Rescue Service or various health professionals from the National Health Service (NHS). Great to see so many people involved.

Here we take a look at some of the guests who joined us on Pendle Community Radio:



Dr Sakthi Karunanithi – Director of Public Health at Lancashire County Council.



Dr Henna Anwar – GP with special interest in Cardiology.



Abdul Jebar – Consultant in People Development & International Education.



Isobel Smith – Centre Manager at First Class Learning Tuition.



Bea Foster – Faith Friends at Building Bridges Burnley.



Parvez Qadri – Artistic Director at Breaking Barriers.

COMPANY REGISTRATION NUMBER: 06317150
CHARITY REGISTRATION NUMBER: 1121589

East Lancashire Community Action Project

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

East Lancashire Community Action Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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East Lancashire Community Action Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	East Lancashire Community Action Project
Charity registration number	1121589
Company registration number	06317150
Principal office and registered office	15 Cross Street Nelson Lancashire BB9 7LE
The trustees	
	Mr Ghazanfar Ali Mr Mohammed Yousaf Mrs Kubra Akhtar
Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

Details are provided in a separate report being submitted.

Objectives and activities

Details are provided in a separate report being submitted.

Achievements and performance

Details are provided in a separate report being submitted.

Financial review

Details are provided in a separate report being submitted.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 December 2024 and signed on behalf of the board of trustees by:

Mr Ghazanfar Ali
Trustee

East Lancashire Community Action Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of East Lancashire Community Action Project

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of East Lancashire Community Action Project ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

20 December 2024

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments				
Donations and legacies	**5**	87,335	87,335	60,057
Investment income	**6**	49	49	11
Total income		87,384	87,384	60,068
Expenditure				
Expenditure on charitable activities	**7,8**	55,924	55,924	68,493
Total expenditure		55,924	55,924	68,493
Net income/(expenditure) and net movement in funds		31,460	31,460	(8,425)
Reconciliation of funds				
Total funds brought forward		239,173	239,173	247,598
Total funds carried forward		270,633	270,633	239,173

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 7 to 14 form part of these financial statements.

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**14**	1,597	3,194
Current assets			
Cash at bank and in hand		269,606	236,519
Creditors: amounts falling due within one year	**15**	570	540
Net current assets		269,036	235,979
Total assets less current liabilities		270,633	239,173
Net assets		270,633	239,173
Funds of the charity			
Unrestricted funds		270,633	239,173
Total charity funds	**17**	270,633	239,173

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2024, and are signed on behalf of the board by:

Mr Ghazanfar Ali
Trustee

The notes on pages 7 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 15 Cross Street, Nelson, Lancashire, BB9 7LE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies ***(continued)***

Financial instruments ***(continued)***

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of trustees is limited to £ 1 in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Grant income	28,302	28,302	5,356	5,356
Sponsorships, service contracts and fundraising	9,855	9,855	10,781	10,781
Donations received	9,800	9,800	2,000	2,000
Advertising income	29,200	29,200	33,610	33,610
Rental income and hire	10,145	10,145	8,265	8,265
Other income	33	33	45	45
	87,335	87,335	60,057	60,057

6. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	49	49	11	11

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Support costs	55,924	55,924	68,493	68,493

8. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Charitable activities	53,872	53,872	66,076
Governance costs	2,052	2,052	2,417
	55,924	55,924	68,493

9. Analysis of support costs

	Analysis of support costs	**Total 2024**	Total 2023
	£	**£**	£
Staff costs	34,777	34,777	48,404
Premises	3,178	3,178	1,905
Communications and IT	7,183	7,183	7,076
General office	7,057	7,057	6,965
Finance costs	80	80	129
Depreciation	1,597	1,597	1,597
	53,872	53,872	66,076

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	1,597	1,597

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	570	540

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	32,517	45,643
Employer contributions to pension plans	2,261	2,761
	34,778	48,404

The average head count of employees during the year was 2 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	2	3

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2023 and 31 March 2024	6,388
Depreciation	
At 1 April 2023	3,194
Charge for the year	1,597
At 31 March 2024	4,791
Carrying amount	
At 31 March 2024	1,597
At 31 March 2023	3,194

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	570	540

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,261 (2023: £2,761).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	**At 31 March 2024**
	£	£	£	£
General funds	239,173	87,384	(55,924)	270,633

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	247,598	60,068	(68,493)	239,173

18. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	1,597	1,597
Current assets	269,606	269,606
Creditors less than 1 year	(570)	(570)
Net assets	270,633	270,633

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	3,194	3,194
Current assets	236,519	236,519
Creditors less than 1 year	(540)	(540)
Net assets	239,173	239,173

COMPANY REGISTRATION NUMBER: 06317150
CHARITY REGISTRATION NUMBER: 1121589

East Lancashire Community Action Project

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

East Lancashire Community Action Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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East Lancashire Community Action Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	East Lancashire Community Action Project
Charity registration number	1121589
Company registration number	06317150
Principal office and registered office	15 Cross Street Nelson Lancashire BB9 7LE
The trustees	
	Mr Ghazanfar Ali Mr Mohammed Yousaf Mrs Kubra Akhtar
Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

Details are provided in a separate report being submitted.

Objectives and activities

Details are provided in a separate report being submitted.

Achievements and performance

Details are provided in a separate report being submitted.

Financial review

Details are provided in a separate report being submitted.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 December 2024 and signed on behalf of the board of trustees by:

Mr Ghazanfar Ali
Trustee

East Lancashire Community Action Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of East Lancashire Community Action Project

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of East Lancashire Community Action Project ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

20 December 2024

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments				
Donations and legacies	**5**	87,335	87,335	60,057
Investment income	**6**	49	49	11
Total income		87,384	87,384	60,068
Expenditure				
Expenditure on charitable activities	**7,8**	55,924	55,924	68,493
Total expenditure		55,924	55,924	68,493
Net income/(expenditure) and net movement in funds		31,460	31,460	(8,425)
Reconciliation of funds				
Total funds brought forward		239,173	239,173	247,598
Total funds carried forward		270,633	270,633	239,173

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 7 to 14 form part of these financial statements.

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**14**	1,597	3,194
Current assets			
Cash at bank and in hand		269,606	236,519
Creditors: amounts falling due within one year	**15**	570	540
Net current assets		269,036	235,979
Total assets less current liabilities		270,633	239,173
Net assets		270,633	239,173
Funds of the charity			
Unrestricted funds		270,633	239,173
Total charity funds	**17**	270,633	239,173

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2024, and are signed on behalf of the board by:

Mr Ghazanfar Ali
Trustee

The notes on pages 7 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 15 Cross Street, Nelson, Lancashire, BB9 7LE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies ***(continued)***

Financial instruments ***(continued)***

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of trustees is limited to £ 1 in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Grant income	28,302	28,302	5,356	5,356
Sponsorships, service contracts and fundraising	9,855	9,855	10,781	10,781
Donations received	9,800	9,800	2,000	2,000
Advertising income	29,200	29,200	33,610	33,610
Rental income and hire	10,145	10,145	8,265	8,265
Other income	33	33	45	45
	87,335	87,335	60,057	60,057

6. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	49	49	11	11

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Support costs	55,924	55,924	68,493	68,493

8. Expenditure on charitable activities by activity type

	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Charitable activities	53,872	53,872	66,076
Governance costs	2,052	2,052	2,417
	55,924	55,924	68,493

9. Analysis of support costs

	Analysis of support costs	**Total 2024**	Total 2023
	£	**£**	£
Staff costs	34,777	34,777	48,404
Premises	3,178	3,178	1,905
Communications and IT	7,183	7,183	7,076
General office	7,057	7,057	6,965
Finance costs	80	80	129
Depreciation	1,597	1,597	1,597
	53,872	53,872	66,076

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	1,597	1,597

11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	570	540

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	32,517	45,643
Employer contributions to pension plans	2,261	2,761
	34,778	48,404

The average head count of employees during the year was 2 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	2	3

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2023 and 31 March 2024	6,388
Depreciation	
At 1 April 2023	3,194
Charge for the year	1,597
At 31 March 2024	4,791
Carrying amount	
At 31 March 2024	1,597
At 31 March 2023	3,194

15. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	570	540

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,261 (2023: £2,761).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	**At 31 March 2024**
	£	£	£	£
General funds	239,173	87,384	(55,924)	270,633

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	247,598	60,068	(68,493)	239,173

18. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	1,597	1,597
Current assets	269,606	269,606
Creditors less than 1 year	(570)	(570)
Net assets	270,633	270,633

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	3,194	3,194
Current assets	236,519	236,519
Creditors less than 1 year	(540)	(540)
Net assets	239,173	239,173

EAST LANCASHIRE COMMUNITY ACTION PROJECT

England & Wales - Charity number 1121589

Accounts

Annual Report 2022 / 2023

East Lancashire Community Action Project



About Us

Since ELCAP was incorporated in 2007, it has become a reliable source of local community information and services. It has had a steady growth in terms of outcomes and financial stability especially during austerity measures that has deeply affected many voluntary, community and faith sector (VCFS) organisations. ELCAP has successfully managed and delivered funded projects on behalf of BBC Children in Need, Lancashire County Council, European Social Fund, NHS Blood & Transplant and NHS East Lancashire CCG to name a few.

ELCAP has now completed over 15 years of OFCOM community radio licences through the support of our presenters, volunteers, listeners and supporters. We have managed to set up a training studio for volunteers and young people to provide them with media, digital technology, online and photography courses. Young people from within the local community are provided facilitated 1-2-1 training from qualified trainers and they are able to gain skills associated with radio broadcasting & media communication that enables them to participate in their communities and in society whilst enhancing their personal skills.

Over the last couple of years over 10 local schools have visited the ELCAP offices and the Pendle Community Radio studios. They have been provided on-air and off-air radio training from qualified trainers and presenters. This has benefitted over 150 young children.

The services ELCAP provides are utilised annually by over 100+ VCFS organisations including Lancashire County Council, Local District Councils, Lancashire Constabulary, Lancashire Fire and Rescue Services, NHS & Clinical Commissioning Groups, Charities, Mosques, local schools, colleges & universities. As our slogan says...we are the '*Voice of the Community*'…







The Year in Review 2022 – 23

Organ Donation Awareness Campaign continues on PCR

The start of April 2022 saw the continuation of the organ donation project delivered by East Lancashire Community Action Project Ltd (ELCAP Ltd) with further grant funding secured from NHS Blood & Transplant. As with the previous organ donation project, a campaign was devised to highlight and raise awareness for more people from the South Asian community to come forward and sign upto the NHS organ donor register.

Organ donation is when someone decides to give his or her own organ to save or transform the life of someone else. Some organs can be donated whilst alive, this type of donation is called living organ donation. However, the most common form of organ and tissue donations are made when someone has died and their organ or organs are donated.

For this campaign there were again three core elements which were designed to maximise exposure and start a much needed conversation between families and communities about organ donation. The first was to organise five radio shows in which expert guests and organ donor recipients were invited to talk about organ donation, the process involved and the importance of openly talking about organ donation. The second element was to play an advertisement campaign on Pendle Community Radio (PCR) where recorded advertisements in both the English & Urdu languages were played a number of times per day for a period of three months. The final element of the campaign was to produce a video report to be played on a popular South Asian TV Channel called 'DUNYA News'.

Throughout the campaign various expert guests and advocates of organ donation were invited to speak on Pendle Community Radio. The main aim of the campaign was to get more people from the South Asian community living within East Lancashire to register their decision on the NHS organ donor register as research showed people from the South Asian community had to wait much longer to receive a suitable match and the rate of those coming forward and registering their decision on the NHS organ donor register remained low compared to other represented groups.



Host Shakil Salam (centre) with guests Dr Abdul Rahman (left) & Islamic Scholar Hafiza Zunaira Amber (right).



Host Saima Ashraf (centre) with guests Amy Preston (left) & representatives from One Voice Blackburn (right).

Community Cohesion Initiative organised during the month of Ramadan

On Saturday 23rd April 2022 during the month of Ramadan, the Community Radio Network which consists of 17 community radio stations from across the United Kingdom (UK) organised a 'Share an Iftar' campaign where community radio stations and their prospective listeners were encouraged to open their fast with sharing food with their neighbours.

Ramadan is a blessed month for millions of Muslims not just throughout the UK but across the entire world. During the thirty days of Ramadan which is the ninth month in the Islamic calendar, Muslims will refrain from eating and drinking between the hours of dawn and sunset which is known as fasting. To close the fast they have one meal just before dawn which is called 'suhoor' and to open the fast they have another meal directly after sunset which is called 'iftar'. The act of fasting allows Muslims to devote themselves to their faith and it teaches them self-discipline as well as reminding them of the suffering of the poor and needy around the world. It is also a month where Muslims donate charity to the poor.

The 'Share an Iftar' campaign was organised to create cohesion and interfaith harmony between communities up and down the country. Sharing food upon the opening of the fast with their neighbours irrespective of someone's gender, race, religion or beliefs is a beautiful gesture which the religion of Islam teaches all Muslims to do. It is hoped this national campaign will continue to take place for many years to come.



In Memory of Popular Radio Presenter…Ghulam Rasul Choudhry

East Lancashire Community Action Project Ltd (ELCAP Ltd) & Pendle Community Radio (PCR) were left heart broken at the devastating news of the passing of one of our most senior and well respected radio presenters, Ghulam Rasul Choudhry from Blackburn who after a short period of illness passed away on Saturday 23rd April 2022 at the age of 72.

Ghulam Rasul Choudhry was part of the presenting team at Pendle Community Radio for more than 10 years and played an important role in supporting the radio station to develop and improve in many areas especially LIVE programming. He presented a weekly radio show called 'Sach Tou Yeh Hai' every Monday and Tuesday from 2pm till 6pm where he discussed much needed topics relating to key issues affecting the local communities.

The passion for radio was evident from a young age when he would listen to various radio stations and aspire to one day present his very own radio show. Having started presenting his own radio show during the monthly Ramadan transmissions during the 1990's, he later joined the Pendle Community Radio presenting team as one of its most senior presenters.



Photo of Ghulam Rasul Choudhry (late) inside the PCR Studios.



Left: Photo of Ghulam Rasul Choudhry (late) inside a radio studio in Preston during the 1990's. Here he can be seen presenting his own radio show during the Ramadan transmission.

He will be forever remembered by the management, presenters, volunteers & listeners of Pendle Community Radio.



Photo of Ghulam Rasul Choudhry.



From left to right: Presenter Shakil Salam, Masood Rahi, Ghulam Rasul Choudhry (late) & PCR presenter Muhammad Jaleel.

Launch of the 'Education Matters' Radio Show

Pendle Community Radio was pleased to announce the launch of a brand new radio show called 'Education Matters' during September 2022 with the first LIVE show presented on Tuesday 20th September 2022 from the Pendle Community Radio studios. Hosts of this education based radio show are the amazing duo of Dr Sayjda Talib and Eleanor Dove who have many years of experience within higher education as Dr Sayjda Talib is a senior teaching fellow who has been at Lancaster University since 2006 and Eleanor Dove is a widening participation officer and has been at the same university for the past six years.

The radio show is presented fortnightly on Tuesdays from 3pm till 5pm LIVE on Pendle Community Radio and is aimed at inspiring students young and old from Pendle and beyond to further their education and academic journeys. Since the radio show first aired, listeners have been hearing directly from current students, academics, teachers, professionals in industry and those within higher education. It aims to be helpful, no matter what stage someone is at with their studies, job or career plans and will help students, families and the wider community in making more informed decisions about their educational options.

Dr Sayjda Talib said: "The radio show aims to demystify the educational options for under-represented groups in these marginalised regions of Lancashire. Unveiling the power of education through sharing inspiring stories from members of the local community who have achieved success in their field of study or chosen career path. We celebrate the success of individuals in our community and hope by sharing their stories we inspire others to aim high and pursue lifetime ambitions. Education Matters will try to bridge the gap between the local community and higher education, showcasing that education is a lifelong journey".

The educational based radio show has already covered a wide range of topics including UCAS applications, apprenticeships, pathways to medicine, Oxbridge applications, access programmes, accessing tuition fees and general study advice with various guests from the world of education and academia participating and providing their own valuable insights.



Presenters of the 'Education Matters' radio show:
Dr Sayjda Talib (left) and Eleanor Dove (right).

12 months of organisations supported through Pendle Community Radio:



ELCAP & Pendle Community Radio: Guests 2022-23

Many guests have walked through the Pendle Community Radio studio doors over the past year, whether it be from local charities & businesses, the voluntary & community faith sector, Lancashire Police, Lancashire Fire & Rescue Service or various health professionals from the National Health Service (NHS). Great to see so many people involved.

Here we take a look at some of the guests who joined us on Pendle Community Radio:



Uzma Khan – Group Leader & Event Organiser at 'FourSeasons Outdoor'.



Ajaz Choudry – Project Manager at 'All 4 Hiking'.



Helen Bingley – Chief Executive Officer of Abaseen Foundation UK.



Dr John Howells – Consultant Radiologist & Clinical Director NHS TLHC.



Firoza Mohmed – Chief Executive Officer of Humraaz Support Services.



Zaffer Khan – Chief Executive Officer of One Voice Blackburn.

COMPANY REGISTRATION NUMBER: 06317150
CHARITY REGISTRATION NUMBER: 1121589

East Lancashire Community Action Project

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

East Lancashire Community Action Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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East Lancashire Community Action Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	East Lancashire Community Action Project
Charity registration number	1121589
Company registration number	06317150
Principal office and registered office	15 Cross Street Nelson Lancashire BB9 7LE
The trustees	
	Mr Ghazanfar Ali Mr Mohammed Yousaf Mrs Kubra Akhtar
Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

Details are provided in a separate report being submitted.

Objectives and activities

Details are provided in a separate report being submitted.

Achievements and performance

Details are provided in a separate report being submitted.

Financial review

Details are provided in a separate report being submitted.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 15 December 2023 and signed on behalf of the board of trustees by:



Mr Ghazanfar Ali
Trustee

East Lancashire Community Action Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of East Lancashire Community Action Project

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of East Lancashire Community Action Project ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

15 December 2023

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments				
Donations and legacies	5	60,057	60,057	109,289
Investment income	6	11	11	–
Total income		60,068	60,068	109,289
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	7	–	–	860
Expenditure on charitable activities	8,9	68,493	68,493	58,495
Total expenditure		68,493	68,493	59,355
Net (expenditure)/income and net movement in funds		(8,425)	(8,425)	49,934
Reconciliation of funds				
Total funds brought forward		247,598	247,598	197,664
Total funds carried forward		239,173	239,173	247,598

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 7 to 14 form part of these financial statements.

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**15**	3,194	4,791
Current assets			
Cash at bank and in hand		236,519	243,347
Creditors: amounts falling due within one year	**16**	540	540
Net current assets		235,979	242,807
Total assets less current liabilities		239,173	247,598
Net assets		239,173	247,598
Funds of the charity			
Unrestricted funds		239,173	247,598
Total charity funds	**18**	239,173	247,598

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 15 December 2023, and are signed on behalf of the board by:

Mr Ghazanfar Ali
Trustee

The notes on pages 7 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 15 Cross Street, Nelson, Lancashire, BB9 7LE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. **Accounting policies** *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. **Limited by guarantee**

The liability of trustees is limited to £ 1 in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Grant income	5,356	5,356	18,985	18,985
Sponsorships, service contracts and fundraising	10,781	10,781	20,453	20,453
Donations received	2,000	2,000	13,053	13,053
Advertising income	33,610	33,610	38,000	38,000
Rental income and hire	8,265	8,265	8,210	8,210
Other income	45	45	17	17
Grants				
Government grants received - JRS	–	–	10,571	10,571
	60,057	60,057	109,289	109,289

6. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	11	11	–	–

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	–	–	860	860

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Support costs	68,493	68,493	58,495	58,495

9. Expenditure on charitable activities by activity type

	Support costs	**Total funds 2023**	Total fund 2022
	£	£	£
Charitable activities	59,576	59,576	50,920
Governance costs	8,917	8,917	7,575
	68,493	68,493	58,495

10. Analysis of support costs

	Analysis of support costs	**Total 2023**	Total 2022
	£	£	£
Staff costs	48,404	48,404	38,694
Premises	1,905	1,905	3,487
Communications and IT	576	576	7,089
General office	6,965	6,965	33
Finance costs	129	129	20
Depreciation	1,597	1,597	1,597
	59,576	59,576	50,920

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	1,597	1,597

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	540

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	45,643	35,890
Employer contributions to pension plans	2,761	2,468
Other employee benefits	–	336
	48,404	38,694

13. Staff costs *(continued)*

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	3	3

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022 and 31 March 2023	6,388
Depreciation	
At 1 April 2022	1,597
Charge for the year	1,597
At 31 March 2023	3,194
Carrying amount	
At 31 March 2023	3,194
At 31 March 2022	4,791

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	540	540

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,761 (2022: £2,468).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 2023 £**
General funds	247,598	60,068	(68,493)	239,173

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	197,664	109,289	(59,355)	247,598

19. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	3,194	3,194
Current assets	236,519	236,519
Creditors less than 1 year	(540)	(540)
Net assets	239,173	239,173

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,791	4,791
Current assets	243,347	243,347
Creditors less than 1 year	(540)	(540)
Net assets	247,598	247,598

EAST LANCASHIRE COMMUNITY ACTION PROJECT

England & Wales - Charity number 1121589

Accounts

Annual Report

2021 / 2022

East Lancashire Community Action Project



About Us

Since ELCAP was incorporated in 2007, it has become a reliable source of local community information and services. It has had a steady growth in terms of outcomes and financial stability especially during austerity measures that has deeply affected many Voluntary, Community and Faith Sector (VCFS) organisations. ELCAP has successfully managed and delivered funded projects on behalf of BBC Children in Need, Lancashire County Council, European Social Fund, NHS Blood & Transplant and NHS East Lancashire CCG to name a few.

ELCAP has now completed over 15 years of OFCOM community radio licences through the support of our presenters, volunteers, listeners and supporters. We have managed to set up a training studio for volunteers and young people to provide them with media, digital technology, online and photography courses. Young people from within the local community are provided facilitated 1-2-1 training from qualified trainers and they are able to gain skills associated with radio broadcasting & media communication that enables them to participate in their communities and in society whilst enhancing their personal skills.

Over the last couple of years, 10 local schools have visited the ELCAP offices and the Pendle Community Radio studios. They have been provided on-air and off-air radio training from qualified trainers and presenters. This has benefitted over 150 young children.

The services ELCAP provides are utilised annually by over 100+ VCFS organisations including Lancashire County Council, Local District Councils, Lancashire Constabulary, Lancashire Fire and Rescue Services, NHS & Clinical Commissioning Groups, Charities, Mosques, local schools, colleges & universities. As our slogan says...we are the '*Voice of the Community*'…







The Year in Review 2021 – 22

Mental Health Stigma tackled on Pendle Community Radio

The start of April 2021 saw the topic of 'Mental Health' being tackled on Pendle Community Radio. The number of people suffering from mental health issues increased considerably during this period of time as the United Kingdom and the rest of the world battled against the Covid-19 pandemic and the lasting impact it had on society and communities across the country. Various research studies conducted within the United Kingdom found that the outbreak of Covid-19 had a direct impact on the decline of general mental wellbeing.

Pendle Community Radio played a vital part in providing upto date information and health guidance to thousands of listeners across East Lancashire and beyond.

On Tuesday 6th April 2021 presenter Saima Ashraf organised a two-hour 'Mental Health Awareness Special' radio show to coincide with April being recognised as 'National Stress Awareness Month'. A number of respected guests were invited to speak on the subject.

The first of these guests was Maira Butt who is a Coaching Lead at an organisation called Lancashire Mind, leading on their employability projects. Lancashire Mind is an organisation which aims to increase awareness and understanding of mental health and wellbeing across Lancashire. They work with all age groups and aim to help people build resilience and understand how best to look after personal mental health. The second guest invited to participate in the radio show was Professor Nusrat Husain who is the chief investigator and overall lead for the 'Roshni 2' project, a national research study project helping mums going through or experiencing emotional health difficulties during their postnatal period after giving birth. Professor Nusrat Husain is also a consultant psychiatrist in Lancashire, associate medical director and professor of psychiatry. Both the guests and their respective organisations played a vital role providing key services to those in need.

During the LIVE radio show, both the guests discussed their personal roles, the services their organisations were providing and how the listeners could access these services. The radio show provided a great platform to hear from people living within the local community and how the pandemic had affected their lives and impacted their mental health and personal wellbeing.

Throughout the following months, various presenters organised similar radio shows and invited expert guests to discuss and raise awareness about mental health.



Host Saima Ashraf (centre) with guests Maria Butt (left) & Professor Nusrat Husain (right).

Ramadan & Diabetes Information Session on the Airwaves

The month of April 2021 saw the theme of health continue to be a hit on Pendle Community Radio. As the blessed month of Ramadan commenced at the beginning of April 2021, the Pendle Community Radio team partnered with the IMO Charity from Blackburn to broadcast an informative two-hour radio show focusing on 'Ramadan & Diabetes'.

The IMO Charity have one main aim: *To work with and enable communities to improve their quality of life and be more resilient*.

With many from the South Asian community tuning into the weekly 'Aap Ki Sehat' Health radio show hosted by presenter Shakil Salam every Thursday from 4pm till 6pm, various expert guests were invited to participate in the discussion.

Dr Rahul Thakur who is a Diabetes Specialist, Salma Maher who is a Dietician, Abdul Rais who is a Diabetes Community Champion, Mohammed Amad who is a Diabetes Project Officer and Shahed Mahmood is someone who has experienced living with diabetes all joined presenter Shakil Salam to provide important information to the listeners to enable them to better control and manage their diabetes during the month of Ramadan.



Organ Donation Awareness Campaign to find more Donors

At the start of June 2021, East Lancashire Community Action Project Ltd (ELCAP Ltd) were successfully awarded grant funding from NHS Blood & Transplant to run an organ donation campaign to highlight and raise awareness of the need for more people from the South Asian community to come forward and sign up to the NHS organ donor register.

Organ Donation is when someone decides to give his or her own organ to save or transform the life of someone else. Some organs can be donated whilst alive, this type of donation is called living organ donation. However, the most common form of organ and tissue donations are made when someone has died and then their organ or organs are donated.

There were three elements of the campaign designed to maximise exposure and start a conversation between families and communities about organ donation. The first was to organise five radio shows in which expert guests and organ donor recipients were invited to talk about organ donation, the process involved and the importance of openly talking about organ donation. The second element was to play an advertisement campaign on Pendle Community Radio (PCR) where recorded advertisements in both the English & Urdu languages were played a number of times per day for three months. The final element of the campaign was to produce a video report to be played on a popular South Asian TV Channel called 'DUNYA News'.

Throughout the campaign various expert guests and advocates of organ donation were invited to speak on Pendle Community Radio. Some of these respected guests included Angela Ditchfield who is the Diversity Lead Nurse for Organ Donation & Transplantation, Dr Abdul Hakeem Rahman who is a Consultant Liver Transplant & Liver Cancer Surgeon at St James's University Hospital in Leeds, Hafiza Zunaira Amber who is a Renowned Female Scholar, Jay Patel who is a NHSBT London Ambassador for organ donation and finally mother and son, Parveen Awan & Faizan Awan who spoke about their personal experience of being from the South Asian community and having to wait to find a suitable organ donation match.

The main aim of the campaign was to get more people from the South Asian community living within East Lancashire to register their decision on the NHS organ donor register as research showed people from the South Asian community had to wait much longer to receive a suitable match and the rate of those coming forward and registering their decision on the NHS organ donor register remained low compared to other represented groups.



Popular & Much loved Radio Presenter…Samina Hussain

East Lancashire Community Action Project Ltd (ELCAP Ltd) & Pendle Community Radio (PCR) were left heart broken at the devastating news of the passing of a great individual, person, radio presenter, wife and mother, the amazing Samina Hussain. After a period of illness, she sadly passed away on Monday 5th July 2021 at the age of 65.

Samina Hussain was part of the presenting team at Pendle Community Radio for more than 10 years and played a vital role in helping the radio station improve in many aspects. She presented a number of weekly radio shows with her most notable called 'Noor un Nisa' and 'Flight No 2 to 4'. Her passion for radio was evident in the effort and personal time she dedicated to preparing and organising her radio shows.

An inspirational and aspiring woman, she was always encouraging and championing women's rights through her radio show. She was also eager to support children and the youth to develop their skills and would talk about the importance of both secular and religious education.



Photo of presenter Samina Hussain taken during one of her radio shows inside the PCR Studios.



Photo of presenter Samina Hussain taken during a 'Pakistan Independence Day Special' radio show.

Samina Hussain was loved by listeners both young and old, as her radio shows would cover topics and subjects for all age groups. She touched so many with her kind words and sense of humour. She will always be remembered at Pendle Community Radio and we hope that we can continue her legacy and to spread her message of love, peace and harmony.

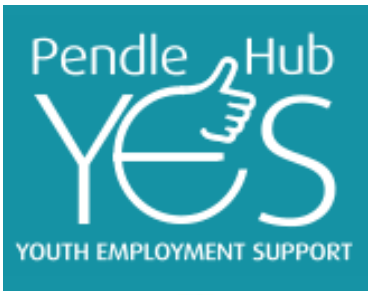


Photo of Samina Hussain receiving the 'Overseas Pakistani Pride of Community Award' in recognition of her exceptional contribution in the fields of Education & Social Work.

Organisations supported by Pendle Community Radio over the past 12 months:

























































ELCAP & Pendle Community Radio: Guests 2021-22

Many guests have walked through the Pendle Community Radio studio doors over the past year, whether it be from local charities & businesses, the voluntary & community faith sector, Lancashire Police, Lancashire Fire & Rescue Service or various health professionals from the NHS. Great to see so many people involved with their community radio station.

Here we take a look at some of the guests who joined us on Pendle Community Radio:



Andrew Pratt – Deputy Police & Crime Commissioner for Lancashire.



Cllr Nadeem Ahmed – Conservative Party Councillor & Leader of Pendle Borough Council.



Cllr Samir Khan – Labour Party Councillor in Chorley and Teacher.



Samina Hussain – Henna Artist & Guinness World Record Holder.



Alexis Turner – Engagement Co-ordinator for the 'Beat The Street' Initiative.



Parveen Awan and Faizan Awan – NHS Organ Donor Champions.

COMPANY REGISTRATION NUMBER: 06317150
CHARITY REGISTRATION NUMBER: 1121589

East Lancashire Community Action Project

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

East Lancashire Community Action Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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East Lancashire Community Action Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	East Lancashire Community Action Project
Charity registration number	1121589
Company registration number	06317150
Principal office and registered office	15 Cross Street Nelson Lancashire BB9 7LE
The trustees	
	Mr Ghazanfar Ali Mr Mohammed Yousaf Mrs Kubra Akhtar
Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

Details are provided in a separate report being submitted.

Objectives and activities

Details are provided in a separate report being submitted.

Achievements and performance

Details are provided in a separate report being submitted.

Financial review

Details are provided in a separate report being submitted.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 5 December 2022 and signed on behalf of the board of trustees by:

Mr Ghazanfar Ali
Trustee

East Lancashire Community Action Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of East Lancashire Community Action Project

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of East Lancashire Community Action Project ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

5 December 2022

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments				
Donations and legacies	**5**	109,289	109,289	105,229
Investment income	**6**	–	–	1
Total income		109,289	109,289	105,230
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**7**	860	860	1,140
Expenditure on charitable activities	**8,9**	58,495	58,495	51,996
Total expenditure		59,355	59,355	53,136
Net income and net movement in funds		49,934	49,934	52,094
Reconciliation of funds				
Total funds brought forward		197,664	197,664	145,570
Total funds carried forward		247,598	247,598	197,664

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 7 to 14 form part of these financial statements.

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**15**	4,791	–
Current assets			
Cash at bank and in hand		243,347	199,689
Creditors: amounts falling due within one year	**16**	540	2,025
Net current assets		242,807	197,664
Total assets less current liabilities		247,598	197,664
Net assets		247,598	197,664
Funds of the charity			
Unrestricted funds		247,598	197,664
Total charity funds	**18**	247,598	197,664

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2022, and are signed on behalf of the board by:

Mr Ghazanfar Ali
Trustee

The notes on pages 7 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 15 Cross Street, Nelson, Lancashire, BB9 7LE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies ***(continued)***

Financial instruments ***(continued)***

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of trustees is limited to £ 1 in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Grant income	18,985	18,985	17,125	17,125
Sponsorships, service contracts and fundraising	20,453	20,453	22,863	22,863
Donations received	13,053	13,053	3,398	3,398
Advertising income	38,000	38,000	34,489	34,489
Rental income and hire	8,210	8,210	1,740	1,740
Other income	17	17	23	23
Grants				
Government grants received - JRS	10,571	10,571	25,591	25,591
	109,289	109,289	105,229	105,229

6. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	–	–	1	1

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	860	860	1,140	1,140

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Support costs	58,495	58,495	51,996	51,996

9. Expenditure on charitable activities by activity type

	Support costs	**Total funds 2022**	Total fund 2021
	£	**£**	£
Charitable activities	50,920	50,920	45,457
Governance costs	7,575	7,575	6,539
	58,495	58,495	51,996

10. Analysis of support costs

	Analysis of support costs	**Total 2022**	Total 2021
	£	**£**	£
Staff costs	38,694	38,694	36,129
Premises	3,487	3,487	3,310
Communications and IT	7,089	7,089	5,469
General office	33	33	549
Finance costs	20	20	–
Depreciation	1,597	1,597	–
	50,920	50,920	45,457

11. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	1,597	–

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	420

13. Staff costs

The average head count of employees during the year was 3 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	3	2

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021	–
Additions	6,388
At 31 March 2022	6,388
Depreciation	
At 1 April 2021	–
Charge for the year	1,597
At 31 March 2022	1,597
Carrying amount	
At 31 March 2022	4,791
At 31 March 2021	–

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	540	420
Social security and other taxes	–	1,605
	540	2,025

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,468 (2021: £2,884).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	**At 31 March 2022 £**
General funds	197,664	109,289	(59,355)	247,598

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	145,570	105,230	(53,136)	197,664

19. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	4,791	4,791
Current assets	243,347	243,347
Creditors less than 1 year	(540)	(540)
Net assets	247,598	247,598

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	–
Current assets	199,689	199,689
Creditors less than 1 year	(2,025)	(2,025)
Net assets	197,664	197,664

COMPANY REGISTRATION NUMBER: 06317150
CHARITY REGISTRATION NUMBER: 1121589

East Lancashire Community Action Project

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
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BB1 3HQ

East Lancashire Community Action Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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East Lancashire Community Action Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	East Lancashire Community Action Project
Charity registration number	1121589
Company registration number	06317150
Principal office and registered office	15 Cross Street Nelson Lancashire BB9 7LE
The trustees	
	Mr Ghazanfar Ali Mr Mohammed Yousaf Mrs Kubra Akhtar
Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

Details are provided in a separate report being submitted.

Objectives and activities

Details are provided in a separate report being submitted.

Achievements and performance

Details are provided in a separate report being submitted.

Financial review

Details are provided in a separate report being submitted.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 5 December 2022 and signed on behalf of the board of trustees by:

Mr Ghazanfar Ali
Trustee

East Lancashire Community Action Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of East Lancashire Community Action Project

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of East Lancashire Community Action Project ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

5 December 2022

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments				
Donations and legacies	**5**	109,289	109,289	105,229
Investment income	**6**	–	–	1
Total income		109,289	109,289	105,230
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**7**	860	860	1,140
Expenditure on charitable activities	**8,9**	58,495	58,495	51,996
Total expenditure		59,355	59,355	53,136
Net income and net movement in funds		49,934	49,934	52,094
Reconciliation of funds				
Total funds brought forward		197,664	197,664	145,570
Total funds carried forward		247,598	247,598	197,664

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 7 to 14 form part of these financial statements.

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**15**	4,791	–
Current assets			
Cash at bank and in hand		243,347	199,689
Creditors: amounts falling due within one year	**16**	540	2,025
Net current assets		242,807	197,664
Total assets less current liabilities		247,598	197,664
Net assets		247,598	197,664
Funds of the charity			
Unrestricted funds		247,598	197,664
Total charity funds	**18**	247,598	197,664

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2022, and are signed on behalf of the board by:

Mr Ghazanfar Ali
Trustee

The notes on pages 7 to 14 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 15 Cross Street, Nelson, Lancashire, BB9 7LE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies ***(continued)***

Tangible assets ***(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies ***(continued)***

Financial instruments ***(continued)***

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of trustees is limited to £ 1 in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Donations				
Grant income	18,985	18,985	17,125	17,125
Sponsorships, service contracts and fundraising	20,453	20,453	22,863	22,863
Donations received	13,053	13,053	3,398	3,398
Advertising income	38,000	38,000	34,489	34,489
Rental income and hire	8,210	8,210	1,740	1,740
Other income	17	17	23	23
Grants				
Government grants received - JRS	10,571	10,571	25,591	25,591
	109,289	109,289	105,229	105,229

6. Investment income

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	–	–	1	1

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	860	860	1,140	1,140

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Support costs	58,495	58,495	51,996	51,996

9. Expenditure on charitable activities by activity type

	Support costs	**Total funds 2022**	Total fund 2021
	£	**£**	£
Charitable activities	50,920	50,920	45,457
Governance costs	7,575	7,575	6,539
	58,495	58,495	51,996

10. Analysis of support costs

	Analysis of support costs	**Total 2022**	Total 2021
	£	**£**	£
Staff costs	38,694	38,694	36,129
Premises	3,487	3,487	3,310
Communications and IT	7,089	7,089	5,469
General office	33	33	549
Finance costs	20	20	–
Depreciation	1,597	1,597	–
	50,920	50,920	45,457

11. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	1,597	–

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	540	420

13. Staff costs

The average head count of employees during the year was 3 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	3	2

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021	–
Additions	6,388
At 31 March 2022	6,388
Depreciation	
At 1 April 2021	–
Charge for the year	1,597
At 31 March 2022	1,597
Carrying amount	
At 31 March 2022	4,791
At 31 March 2021	–

16. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	540	420
Social security and other taxes	–	1,605
	540	2,025

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,468 (2021: £2,884).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	**At 31 March 2022 £**
General funds	197,664	109,289	(59,355)	247,598

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	145,570	105,230	(53,136)	197,664

19. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	4,791	4,791
Current assets	243,347	243,347
Creditors less than 1 year	(540)	(540)
Net assets	247,598	247,598

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	–
Current assets	199,689	199,689
Creditors less than 1 year	(2,025)	(2,025)
Net assets	197,664	197,664

EAST LANCASHIRE COMMUNITY ACTION PROJECT

England & Wales - Charity number 1121589

Accounts

East Lancashire Community Action Project

Annual Report 2020 / 21

East Lancashire Community Action Project



About Us

Since ELCAP was incorporated in 2007, it has become a reliable source of local community information and services. It has had a steady growth in terms of outcomes and financial stability especially during austerity measures that has deeply affected many Voluntary, Community and Faith Sector (VCFS) organisations. ELCAP has successfully managed and delivered funded projects on behalf of BBC Children in Need, Lancashire County Council, European Social Fund, NHS Blood & Transplant and NHS East Lancashire CCG to name a few.

ELCAP has now completed over 14 years of OFCOM community radio licences through the support of our presenters, volunteers, listeners and supporters. We have managed to set up a training studio for volunteers and young people to provide them with media, digital technology, online and photography courses. Young people from within the local community are provided facilitated 1-2-1 training from qualified trainers and they are able to gain skills associated with radio broadcasting & media communication that enables them to participate in their communities and in society whilst enhancing their personal skills.

Over the last couple of years over 10 local schools have visited the ELCAP offices and the Pendle Community Radio studios. They have been provided on-air and off-air radio training from qualified trainers and presenters. This has benefitted over 150 young children.

The services ELCAP provides are utilised annually by over 100+ VCFS organisations including Lancashire County Council, Local District Councils, Lancashire Constabulary, Lancashire Fire and Rescue Services, NHS & Clinical Commissioning Groups, Charities, Mosques, local schools, colleges & universities. As our slogan says...we are the '*Voice of the Community*'…







The Year in Review 2020 – 21

Health Professionals join the Pendle Community Radio Presenting Team

The start of April 2020 saw two new health professionals join the Pendle Community Radio presenting team to host a new weekly radio show. At the height of the Covid-19 pandemic which was first identified in the UK during January 2020, the duo showed a desire to present an English based radio show to discuss and debate a broad range of topics with a primary focus on health and wellbeing.

Consultant Psychiatrist Dr Mehran Javeed & GP Dr Faheem Shakur presented their MEDtalkx radio show every Tuesday evening from 8pm till 9pm. The informative, educational and entertaining radio show initially focused on discussing the pandemic and the associated issues such as the myths surrounding the pandemic as well as how it was affecting people's mental health. Over the following months they then tackled various other topics by inviting health professionals and reputable organisations onto their radio shows to join in the discussion and to provide important information to the listeners throughout East Lancashire and beyond. The radio show was very popular especially amongst the younger audience who interacted through asking questions via telephone and WhatsApp messaging.



MEDtalkx presenting duo: Dr Mehran Javeed (left) & Dr Faheem Shakur (right).

Consultant Psychiatrist Dr Mehran Javeed is passionate about community work and someone who likes a good burger. He also enjoys playing football and is a father of two boys who he says keep him young. GP Dr Faheem Shakur is also passionate about community work as well as cuisine, travelling and religion. The duo are great friends and their radio show is going from strength to strength. We hope this continues for the foreseeable future.

Pendle Community Radio launches New Radio Shows

During the month of June 2020, two new presenters joined the expanding presenting team. Kamran Pirzada and Abdul Rais launched their radio shows on Pendle Community Radio.

On Saturday 20th June 2020, Kamran Pirzada presented the first edition of 'The News Review'. This new weekly radio show focused on discussing current affairs, social and religious issues, local and international politics, the economy and much more. Kamran Pirzada is an experienced TV anchor with over 10 years of presenting.



Presenter Kamran Pirzada getting ready to present his new radio show.

The second presenter to join Pendle Community Radio was Abdul Rais. With over 11 years of previous presenting experience on Ramadan FM which broadcasts in Milton Keynes, he was a great addition to the team. His new weekly radio show called 'Mozu-e-Guftugu' which means topic of conversation involved inviting guests from the UK and around the world to discuss topics from all walks of life. This radio show was presented in Urdu.



Presenter Abdul Rais, host of the 'Mozu-e-Guftugu' radio show.

Hamari Yaadain Radio Show launched to Interview Presenters

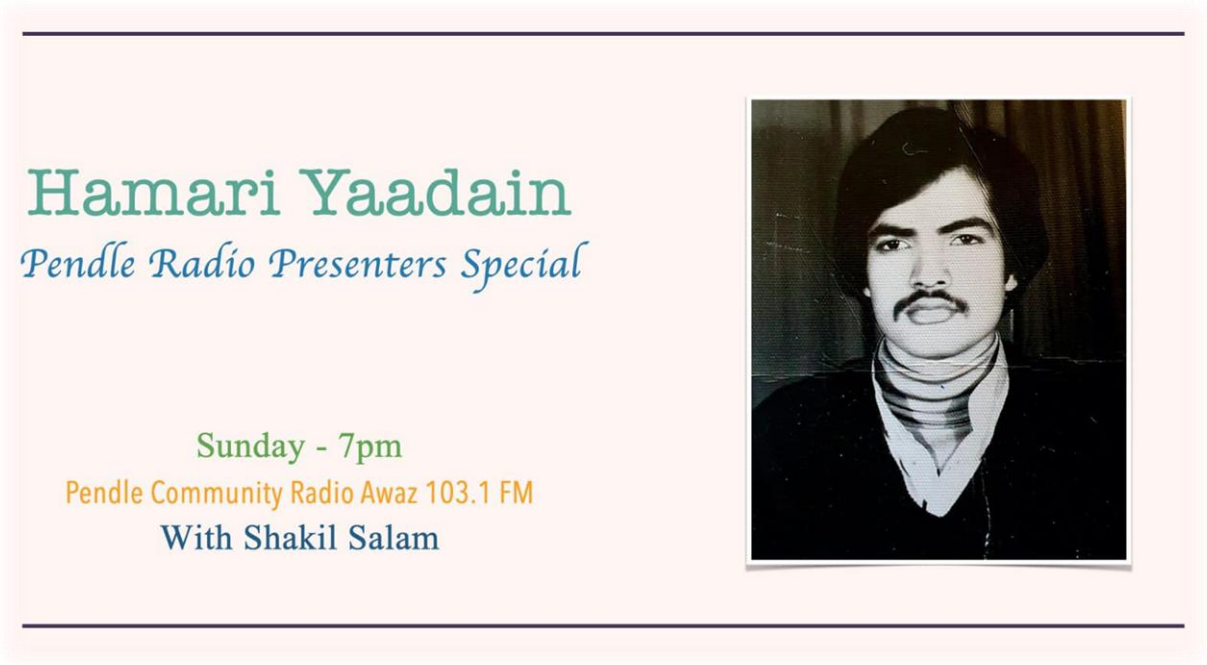
In September 2019, one of our longest serving presenters and host of the 'Aap Ki Sehat' Health radio show, Shakil Salam was tasked with hosting a brand new show called 'Hamari Yaadain – Our Memories'. This radio show was unique and a first on Pendle Community Radio. The concept behind launching the show was to invite respected guests both locally and nationally from across the UK and to interview them LIVE from within the radio studios.

The 'Hamari Yaadain' radio show looked to explore the experience of the first settlers here in the UK who were the first to arrive from various South Asian countries in the early 1960's.

Due to the ongoing pandemic it became difficult for guests to travel from around the country to take part in the show. However due to the interest from listeners it was decided to restart the show with a slight change to the format. So instead of interviewing guests the current radio presenting team would be interviewed one by one and the name of the show would be changed to 'Hamari Yaadain Presenters Special'. This was an opportunity for the listeners to hear from the very presenters whom they had listened to on a daily basis. It enabled the presenters to share their stories, experiences and their personal journeys.

On Sunday 6th September 2020, the first presenter to be interviewed was Shams ur Rehman Aasi, host of the 'Good Morning Pendle' radio show which is broadcast every Monday to Friday from 9am till 11am. During the LIVE radio show listeners are updated with the local, regional & international news in the Urdu language.

Feedback from both the presenters and listeners was very positive. Listeners commented that even though they heard presenters voices on a daily basis they did not really know much about them. This format of the radio show changed this and was very popular.



The 'Hamari Yaadain Presenters Special' banner which was used to promote the show via social media. On the right is an old photo of Shakil Salam, host of the show.

Covid-19 Pandemic and Myths Tackled via the Airwaves

Since the start of the pandemic which was first reported in the UK at the end of January 2020, Pendle Community Radio has played a key role in providing accurate and up to date information relating to Covid-19, tackling myths spread online and via social media platforms as well as encouraging people to get vaccinated to protect themselves.

Working alongside the government, the National Health Service (NHS), local councils, organisations and faith leaders, Pendle Community Radio was able to provide extensive and ongoing coverage about the pandemic. Through the use of advertisement campaigns and various radio shows, in particular the weekly health show presented by Shakil Salam, we were able to provide the listeners with constant updates and the ever changing regulations and lockdown rules. Many members of the community, families and local businesses were also struggling both mentally and financially. We were able to provide them with advice on how to access support and grants from the local councils.



Dr Sakthi Karunanithi: Director of Public Health – Lancashire County Council



Prof Dominic Harrison: Director of Public Health – Blackburn with Darwen Council



Cllr Mohammad Iqbal (MBE): Leader of Pendle Borough Council



Dr Mohammad Iqbal Naeem: Consultant Psychiatrist – East Lancashire NHS Hospitals



Dr Pervez Muzaffar: General Practitioner (GP) – Darwen Health Centre



Dr Yasara Naheed: General Practitioner (GP) – Thursby Surgery Burnley

Nationwide Food Bank launched to support Winter Campaign

In December 2020 a nationwide food bank was launched by Minhaj Welfare Foundation (MWF), a worldwide humanitarian aid organisation supporting the poor and needy. The 'Embrace Their Chill' winter campaign was supported by Pendle Community Radio.

The ongoing global pandemic caused an urgent need to support millions around the world and thousands across the UK. Pendle Community Radio joined the campaign to raise awareness throughout East Lancashire so that food and clothing could be collected and distributed to those in need.

The response received was amazing. The community of Pendle & East Lancashire got behind the campaign and donated in their thousands. Items such as cereal, pasta, rice, flour, sugar, tinned food and clothing was donated to help those struggling during the ongoing pandemic.





Photo above shows some of the items donated to the 'Embrace Their Chill' Food Bank. These items were than organised by MWF volunteers and distributed throughout East Lancashire to individuals and families in need.



A MASSIVE thank you to all the donators and volunteers who made this campaign a success. Seeing the community come together at a time of need was amazing.

ELCAP launches the 'Include Me 2' ICT Training Project

In January 2020, East Lancashire Community Action Project Ltd (ELCAP Ltd) launched the 'Include Me 2' project after successfully applying for funding from the European Social Fund (ESF) & the Workers' Educational Association (WEA). The project aimed to equip members of the community in Pendle with important computer and digital skills.

The course was designed for participants with no computer or digital skills and the following topics were covered:

- How to use a Mouse
- How to use a Keyboard
- How to create and use an Email
- How to use the Internet Safely
- How to search using the Internet
- How to search and apply for Jobs



Tutor Yanka Peneva delivering a presentation.

With the use of computers and digital equipment becoming more and more prevalent in society, the need to be able to use them has also become a necessity. The 'Include Me 2' project enabled members from the community as well as those recently settled into the area from countries such as Italy, Spain & Morocco to access professional training from a qualified tutor in a safe and comfortable environment.

Whilst the Covid-19 pandemic and subsequent national lockdowns have not been welcomed, the participants have all attended regularly when safe to do so. They have really enjoyed participating in the course and learning new skills which will be beneficial to them in the future.



Participants are viewing a presentation at the start of a session on 'How to use Keyboard & Mouse'.

Tutor Yanka Peneva highlighted the importance of organisations like ELCAP Ltd providing opportunities for people so that they can learn and develop their skills. She commented. "It has been a pleasure teaching and helping all the participants who enrolled onto the course learn these important skills. Thanks to the funders for grant funding which has enabled us to deliver this project".







Photos above show participants completing practical tasks using the computers.

Let's Talk with Saima Ashraf: A BIG Hit…

Since her first radio show was aired during the early part of 2020, presenter Saima Ashraf has not looked back. Her weekly radio show has been a huge success and very popular amongst many different age groups within the community.



Host of the 'Let's Talk' radio show, presenter Saima Ashraf getting ready to present in the studios.

Presented in English, the 'Let's Talk' radio show covers a range of topics which include current affairs, interviewing inspirational people, business leaders and championing organisations that are making a positive difference to people and their communities. The show also includes discussion on issues affecting British Muslims.

A true asset to Pendle Community Radio, we are grateful that she is part of our amazing presenting team. A truly inspirational and talented woman. She is the only registered blind Chartered Accountant in the UK and for the last 15 years, the only blind auditor. Having lost her sight when she was a teenager, she now mentors others who have also lost their sight and encourages them to never lose hope or abandon their dreams. Her goal in life is to inspire and help make those with sight loss or other disabilities independent and successful.

A role model for many, Saima Ashraf is involved in many activities within the community. Alongside her presenting role on Pendle Community Radio, she is a governor at St. Vincent's in West Derby, a specialist school for visually impaired children. She is constantly fundraising and attending events to raise awareness and support those with sight and other disabilities.

In February 2020, Saima Ashraf was asked to represent Merseyside Police where she has been working as a senior auditor for the last 8 years at an event to showcase to employers across Merseyside how visually impaired people can carve a successful career when given the opportunity, support and some slight adjustments. She was also recognised by Once Voice Blackburn when she won their 'Outstanding Achievement Award 2020' in recognition of the positive work she does for the communities of Blackburn.



Saima Ashraf sitting at her desk at the Merseyside Police Headquarters in Liverpool.

ELCAP & Pendle Community Radio: Guests 2020-21

Many guests have joined us remotely on Pendle Community Radio over the past year due to the pandemic, whether it be from local charities & businesses, the voluntary & community faith sector, Lancashire Police, Lancashire Fire & Rescue Service or various health professionals from the National Health Service (NHS). Great to see so many people involved.

Here we take a look at some of the guests who joined us on Pendle Community Radio:



Family Lawyer, Aishah S Hussain at the PCR Studios during a LIVE radio show.



Saima Afzal MBE at the PCR Studios during a LIVE radio show.



Shakil Salam (left) & fellow presenter Faz Patel MBE (right) during a LIVE radio show.



Shakil Salam (left) & fellow presenter Saima Ashraf (right) during a LIVE radio show.



Palm Tree Nursery Headteacher, Noreen Hameed (right) with presenter Amina Iqbal.



Presenter Faz Patel MBE (centre) with colleagues from Lancashire Fire & Rescue Service.

COMPANY REGISTRATION NUMBER: 06317150
CHARITY REGISTRATION NUMBER: 1121589

East Lancashire Community Action Project

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

East Lancashire Community Action Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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East Lancashire Community Action Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	East Lancashire Community Action Project
Charity registration number	1121589
Company registration number	06317150
Principal office and registered office	15 Cross Street Nelson Lancashire BB9 7LE
The trustees	
	Mr Ghazanfar Ali Mr Mohammed Yousaf Mrs Kubra Akhtar
Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

Details are provided in a separate report being submitted.

Objectives and activities

Details are provided in a separate report being submitted.

Achievements and performance

Details are provided in a separate report being submitted.

Financial review

Details are provided in a separate report being submitted.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 December 2021 and signed on behalf of the board of trustees by:



Mr Ghazanfar Ali
Trustee

East Lancashire Community Action Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of East Lancashire Community Action Project

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of East Lancashire Community Action Project ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Examiner's Report to the Trustees of East Lancashire Community Action Project *(continued)*

Year ended 31 March 2021

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

21 December 2021

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 **Total funds** £	2020 Total funds £
Income and endowments				
Donations and legacies	**5**	105,229	105,229	85,105
Investment income	**6**	1	1	–
Total income		105,230	105,230	85,105
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**7**	1,140	1,140	–
Expenditure on charitable activities	**8,9**	51,996	51,996	50,300
Total expenditure		53,136	53,136	50,300
Net losses on investments	**11**	–	–	16,470
Net income and net movement in funds		52,094	52,094	18,335
Reconciliation of funds				
Total funds brought forward		145,570	145,570	127,235
Total funds carried forward		197,664	197,664	145,570

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 7 to 12 form part of these financial statements.

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		199,689	146,122
Creditors: amounts falling due within one year	**15**	2,025	552
Net current assets		197,664	145,570
Total assets less current liabilities		197,664	145,570
Net assets		197,664	145,570
Funds of the charity			
Unrestricted funds		197,664	145,570
Total charity funds	**17**	197,664	145,570

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 21 December 2021, and are signed on behalf of the board by:

Mr Ghazanfar Ali
Trustee

The notes on pages 7 to 12 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 15 Cross Street, Nelson, Lancashire, BB9 7LE.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of trustees is limited to £ 1 in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations				
Grant income	17,125	17,125	20,858	20,858
Sponsorships, service contracts and fundraising	22,863	22,863	7,248	7,248
Donations received	3,398	3,398	3,320	3,320
Advertising income	34,489	34,489	51,570	51,570
Rental income and hire	1,740	1,740	2,090	2,090
Other income	23	23	19	19
Grants				
Government grants received - JRS	25,591	25,591	–	–
	105,229	105,229	85,105	85,105

6. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	1	1	–	–

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	1,140	1,140	–	–

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Support costs	51,996	51,996	50,300	50,300

9. Expenditure on charitable activities by activity type

	Support costs	**Total funds 2021**	Total fund 2020
	£	£	£
Charitable activities	45,457	45,457	43,095
Governance costs	6,539	6,539	7,205
	51,996	51,996	50,300

10. Analysis of support costs

	Analysis of support costs	**Total 2021**	Total 2020
	£	£	£
Staff costs	36,129	36,129	27,706
Premises	3,310	3,310	3,294
Communications and IT	5,469	5,469	11,053
General office	549	549	1,042
	45,457	45,457	43,095

11. Net losses on investments

	Unrestricted Funds	**Total Funds 2021**	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Gains/(losses) on investment property	–	–	(16,470)	(16,470)

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	420	300

13. Staff costs

The average head count of employees during the year was 2 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	420	300
Social security and other taxes	1,605	252
	2,025	552

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,884 (2020: £Nil).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Gains and losses	At 31 March 2021
	£	£	£	£	£
General funds	145,570	105,230	(53,136)	–	197,664

	At 1 April 2019	Income	Expenditure	Gains and losses	At 31 March 2020
	£	£	£	£	£
General funds	127,235	85,105	(50,300)	(16,470)	145,570

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	199,689	199,689
Creditors less than 1 year	(2,025)	(2,025)
Net assets	197,664	197,664

	Unrestricted Funds	Total Funds 2020
	£	£
Current assets	146,122	146,122
Creditors less than 1 year	(552)	(552)
Net assets	145,570	145,570

COMPANY REGISTRATION NUMBER: 06317150
CHARITY REGISTRATION NUMBER: 1121589

East Lancashire Community Action Project

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

KAROLIA LIMITED
Chartered Certified Accountants
Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

East Lancashire Community Action Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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East Lancashire Community Action Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	East Lancashire Community Action Project
Charity registration number	1121589
Company registration number	06317150
Principal office and registered office	15 Cross Street Nelson Lancashire BB9 7LE
The trustees	
	Mr Ghazanfar Ali Mr Mohammed Yousaf Mrs Kubra Akhtar
Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ

Structure, governance and management

Details are provided in a separate report being submitted.

Objectives and activities

Details are provided in a separate report being submitted.

Achievements and performance

Details are provided in a separate report being submitted.

Financial review

Details are provided in a separate report being submitted.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 December 2021 and signed on behalf of the board of trustees by:



Mr Ghazanfar Ali
Trustee

East Lancashire Community Action Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of East Lancashire Community Action Project

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of East Lancashire Community Action Project ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Examiner's Report to the Trustees of East Lancashire Community Action Project *(continued)*

Year ended 31 March 2021

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

21 December 2021

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 **Total funds** £	2020 Total funds £
Income and endowments				
Donations and legacies	**5**	105,229	105,229	85,105
Investment income	**6**	1	1	–
Total income		105,230	105,230	85,105
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	**7**	1,140	1,140	–
Expenditure on charitable activities	**8,9**	51,996	51,996	50,300
Total expenditure		53,136	53,136	50,300
Net losses on investments	**11**	–	–	16,470
Net income and net movement in funds		52,094	52,094	18,335
Reconciliation of funds				
Total funds brought forward		145,570	145,570	127,235
Total funds carried forward		197,664	197,664	145,570

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 7 to 12 form part of these financial statements.

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		199,689	146,122
Creditors: amounts falling due within one year	**15**	2,025	552
Net current assets		197,664	145,570
Total assets less current liabilities		197,664	145,570
Net assets		197,664	145,570
Funds of the charity			
Unrestricted funds		197,664	145,570
Total charity funds	**17**	197,664	145,570

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 21 December 2021, and are signed on behalf of the board by:

Mr Ghazanfar Ali
Trustee

The notes on pages 7 to 12 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 15 Cross Street, Nelson, Lancashire, BB9 7LE.

2. Statement of compliance

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3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
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- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of trustees is limited to £ 1 in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Donations				
Grant income	17,125	17,125	20,858	20,858
Sponsorships, service contracts and fundraising	22,863	22,863	7,248	7,248
Donations received	3,398	3,398	3,320	3,320
Advertising income	34,489	34,489	51,570	51,570
Rental income and hire	1,740	1,740	2,090	2,090
Other income	23	23	19	19
Grants				
Government grants received - JRS	25,591	25,591	–	–
	105,229	105,229	85,105	85,105

6. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	1	1	–	–

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	1,140	1,140	–	–

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Support costs	51,996	51,996	50,300	50,300

9. Expenditure on charitable activities by activity type

	Support costs	**Total funds 2021**	Total fund 2020
	£	£	£
Charitable activities	45,457	45,457	43,095
Governance costs	6,539	6,539	7,205
	51,996	51,996	50,300

10. Analysis of support costs

	Analysis of support costs	**Total 2021**	Total 2020
	£	£	£
Staff costs	36,129	36,129	27,706
Premises	3,310	3,310	3,294
Communications and IT	5,469	5,469	11,053
General office	549	549	1,042
	45,457	45,457	43,095

11. Net losses on investments

	Unrestricted Funds	**Total Funds 2021**	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Gains/(losses) on investment property	–	–	(16,470)	(16,470)

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	420	300

13. Staff costs

The average head count of employees during the year was 2 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	420	300
Social security and other taxes	1,605	252
	2,025	552

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,884 (2020: £Nil).

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Gains and losses	At 31 March 2021
	£	£	£	£	£
General funds	145,570	105,230	(53,136)	–	197,664

	At 1 April 2019	Income	Expenditure	Gains and losses	At 31 March 2020
	£	£	£	£	£
General funds	127,235	85,105	(50,300)	(16,470)	145,570

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Current assets	199,689	199,689
Creditors less than 1 year	(2,025)	(2,025)
Net assets	197,664	197,664

	Unrestricted Funds	Total Funds 2020
	£	£
Current assets	146,122	146,122
Creditors less than 1 year	(552)	(552)
Net assets	145,570	145,570