



# ***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 20<sup>th</sup> 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 'Moza-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 'Moza-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.

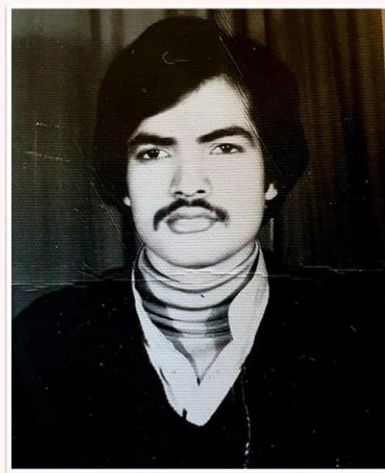
Due to the ongoing pandemic it became difficult for guests to travel from around the country to take part in the show. However due to the interest from listeners it was decided to restart the show with a slight change to the format. So instead of interviewing guests the current radio presenting team 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 6<sup>th</sup> 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.

### Hamari Yaadain *Pendle Radio Presenters Special*

Sunday - 7pm  
Pendle Community Radio Awaz 103.1 FM  
With Shakil Salam



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 then organised by MWF volunteers and distributed throughout East Lancashire to individuals and families in need.

Minhaj Welfare Foundation in Partnership with Minhaj Brothers and Minhaj Sisters

# EMBRACE Their CHILL FOOD BANK Nationwide

Cereal | Pasta | Rice | Pasta Sauce | Dried Lentils | Tea/Coffee | Tinned Food  
UHT Milk | Fruit Juice | Sugar | Christmas Base Treats i.e. Biscuits and Mince Pies  
Shower Gel | Shampoo | Soap | Feminine Sanitary Products | Warm Clothing

**LAST DAY: 27<sup>TH</sup> DECEMBER 2020**

MANCHESTER	LONDON	NELSON	NORTHAMPTON	BRADFORD
30 Brinsley Road Manchester, M16 9HQ 0300 30 30 777	250-256 Stamford Rd London, E7 9HD 0208 231 1786	12 Carr Road Nelson, BB9 7JS 01682 723455	Minhaj ul Quam Islamic Centre Belling Brook Rd, NN1 8AA 01603 670275	Masjid al Zahra, Battle Lane Great Horton Rd, BD7 4QF 0383 023 2256
WALSALL	GLASGOW	DUNDEE	STOKE-ON-TRENT	LEICESTER
40 Woodwards Road Alum Well, W52 9RN 01922 612 010	48 Greenhill Rd Rutherglen, G73 2SS 0141 647 2268	Blair Mosque, 5-7 Dura St. Dundee, DD4 6RU 01382 226 913	Masjid Islamic Centre, Bedford Rd Shelton, ST1 4PL 076 7732 8391	Shaykh Abu Adam Ahmed al-Shirazi 07463 893358

Supported by:

Media Partners:

Organised by:



A MASSIVE thank you to all the donors 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.



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.

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

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.**



**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

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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

<b>Registered charity name</b>	East Lancashire Community Action Project
<b>Charity registration number</b>	1121589
<b>Company registration number</b>	06317150
<b>Principal office and registered office</b>	15 Cross Street Nelson Lancashire BB9 7LE

#### The trustees

Mr Ghazanfar Ali  
Mr Mohammed Yousaf  
Mrs Kubra Akhtar

<b>Independent examiner</b>	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ
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#### 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.

# **East Lancashire Community Action Project**

**Company Limited by Guarantee**

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

**Year ended 31 March 2021**

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## **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**

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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).

# **East Lancashire Community Action Project**

**Company Limited by Guarantee**

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

**Year ended 31 March 2021**

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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

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	105,229	105,229	85,105
Investment income	6	1	1	–
<b>Total income</b>		<u>105,230</u>	<u>105,230</u>	<u>85,105</u>
<b>Expenditure</b>				
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
<b>Total expenditure</b>		<u>53,136</u>	<u>53,136</u>	<u>50,300</u>
Net losses on investments	11	–	–	16,470
<b>Net income and net movement in funds</b>		<u>52,094</u>	<u>52,094</u>	<u>18,335</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		145,570	145,570	127,235
<b>Total funds carried forward</b>		<u>197,664</u>	<u>197,664</u>	<u>145,570</u>

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

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.



# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2021

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#### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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#### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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#### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 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 £
<b>Donations</b>				
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
<b>Grants</b>				
Government grants received - JRS	25,591	25,591	—	—
	<u>105,229</u>	<u>105,229</u>	<u>85,105</u>	<u>85,105</u>

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>1</u>	<u>1</u>	<u>—</u>	<u>—</u>

#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	<u>1,140</u>	<u>1,140</u>	<u>—</u>	<u>—</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Support costs	<u>51,996</u>	<u>51,996</u>	<u>50,300</u>	<u>50,300</u>



# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 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
	<u>51,996</u>	<u>51,996</u>	<u>50,300</u>

#### 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
	<u>45,457</u>	<u>45,457</u>	<u>43,095</u>

#### 11. Net losses on investments

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Gains/(losses) on investment property	<u>—</u>	<u>—</u>	<u>(16,470)</u>	<u>(16,470)</u>

#### 12. Independent examination fees

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

#### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 15. Creditors: amounts falling due within one year

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

#### 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	<u>145,570</u>	<u>105,230</u>	<u>(53,136)</u>	<u>—</u>	<u>197,664</u>

	At 1 April 2019	Income	Expenditure	Gains and losses	At 31 March 2020
	£	£	£	£	£
General funds	<u>127,235</u>	<u>85,105</u>	<u>(50,300)</u>	<u>(16,470)</u>	<u>145,570</u>

#### 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)
<b>Net assets</b>	<u>197,664</u>	<u>197,664</u>
	Unrestricted Funds	Total Funds
	£	2020
Current assets	146,122	146,122
Creditors less than 1 year	(552)	(552)
<b>Net assets</b>	<u>145,570</u>	<u>145,570</u>

**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

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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

<b>Registered charity name</b>	East Lancashire Community Action Project
<b>Charity registration number</b>	1121589
<b>Company registration number</b>	06317150
<b>Principal office and registered office</b>	15 Cross Street Nelson Lancashire BB9 7LE

#### The trustees

Mr Ghazanfar Ali  
Mr Mohammed Yousaf  
Mrs Kubra Akhtar

<b>Independent examiner</b>	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.

# **East Lancashire Community Action Project**

**Company Limited by Guarantee**

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

**Year ended 31 March 2021**

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## **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).



# **East Lancashire Community Action Project**

**Company Limited by Guarantee**

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

**Year ended 31 March 2021**

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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

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	105,229	105,229	85,105
Investment income	6	1	1	–
<b>Total income</b>		<u>105,230</u>	<u>105,230</u>	<u>85,105</u>
<b>Expenditure</b>				
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
<b>Total expenditure</b>		<u>53,136</u>	<u>53,136</u>	<u>50,300</u>
Net losses on investments	11	–	–	16,470
<b>Net income and net movement in funds</b>		<u>52,094</u>	<u>52,094</u>	<u>18,335</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		145,570	145,570	127,235
<b>Total funds carried forward</b>		<u>197,664</u>	<u>197,664</u>	<u>145,570</u>

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

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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2021

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#### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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#### 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.



# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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#### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 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 £
<b>Donations</b>				
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
<b>Grants</b>				
Government grants received - JRS	25,591	25,591	—	—
	<u>105,229</u>	<u>105,229</u>	<u>85,105</u>	<u>85,105</u>

#### 6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>1</u>	<u>1</u>	<u>—</u>	<u>—</u>

#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	<u>1,140</u>	<u>1,140</u>	<u>—</u>	<u>—</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Support costs	<u>51,996</u>	<u>51,996</u>	<u>50,300</u>	<u>50,300</u>

# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 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
	<u>51,996</u>	<u>51,996</u>	<u>50,300</u>

#### 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
	<u>45,457</u>	<u>45,457</u>	<u>43,095</u>

#### 11. Net losses on investments

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Gains/(losses) on investment property	<u>—</u>	<u>—</u>	<u>(16,470)</u>	<u>(16,470)</u>

#### 12. Independent examination fees

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

#### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 15. Creditors: amounts falling due within one year

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

#### 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	<u>145,570</u>	<u>105,230</u>	<u>(53,136)</u>	<u>—</u>	<u>197,664</u>

	At 1 April 2019	Income	Expenditure	Gains and losses	At 31 March 2020
	£	£	£	£	£
General funds	<u>127,235</u>	<u>85,105</u>	<u>(50,300)</u>	<u>(16,470)</u>	<u>145,570</u>

#### 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)
<b>Net assets</b>	<u>197,664</u>	<u>197,664</u>
	Unrestricted Funds	Total Funds
	£	2020
Current assets	146,122	146,122
Creditors less than 1 year	(552)	(552)
<b>Net assets</b>	<u>145,570</u>	<u>145,570</u>