



# ***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 6<sup>th</sup> 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.

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**RAMADAN & DIABETES**

An information session hosted by **Shakil Salam** on **AWAZ 103.1FM Aap Ki Sehat**

**Guests:**

- **Dr Rahul Thakur** Diabetes Specialist
- **Salma Maher** Dietician
- **Abdul Rais** Diabetes Community Champion
- **Mohammed Amad** Diabetes Project Officer
- **Shahed Mahmood** Diabetes Lived Experience Volunteer

**We will cover:**

- What is diabetes?
- Options for someone with diabetes
- How to manage diabetes during fasting
- Food choices
- Take home messages

**Date**  
**8<sup>th</sup> APRIL 2021**

**Time**  
**4.00PM TO 6.00PM**

**Venue**  
**TUNE INTO AWAZ 103.1 FM**

**OPEN TO ALL AGES**

**NHS**  
East Lancashire  
Clinical Commissioning Group

**DIABETES UK**  
KNOW DIABETES. FIGHT DIABETES.

**103.1FM**  
**awaz**

For more information, please contact:  
**07713 028 295 | 01254 781310**  
**Mohammed.Amad@imocharity.org**

**@imocharity** **www.imocharity.org**

## 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 5<sup>th</sup> 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.**

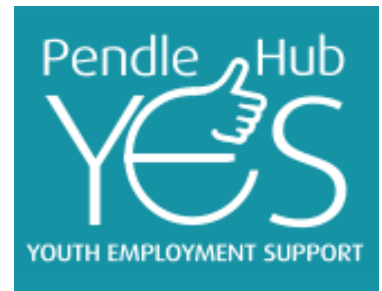
Samina Hussain was loved by listeners both young and old, as her radio shows would cover topics and subjects for all age groups. She touched so many with her kind words and sense of humour. She will always be remembered at Pendle Community Radio and we hope that we can continue her legacy and to spread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



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it's my opportunity



Blood and Transplant



## **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.**



**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

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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 2022.

#### 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 2022**

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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 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**

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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 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).

# **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 2022**

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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

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

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£		
<b>Income and endowments</b>				
Donations and legacies	5	109,289	109,289	105,229
Investment income	6	—	—	1
<b>Total income</b>		<u>109,289</u>	<u>109,289</u>	<u>105,230</u>
<b>Expenditure</b>				
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
<b>Total expenditure</b>		<u>59,355</u>	<u>59,355</u>	<u>53,136</u>
<b>Net income and net movement in funds</b>		<u>49,934</u>	<u>49,934</u>	<u>52,094</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		197,664	197,664	145,570
<b>Total funds carried forward</b>		<u>247,598</u>	<u>247,598</u>	<u>197,664</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 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 £
<b>Fixed assets</b>			
Tangible fixed assets	15	4,791	–
<b>Current assets</b>			
Cash at bank and in hand		243,347	199,689
<b>Creditors: amounts falling due within one year</b>	16	540	2,025
<b>Net current assets</b>		<u>242,807</u>	<u>197,664</u>
<b>Total assets less current liabilities</b>		<u>247,598</u>	<u>197,664</u>
<b>Net assets</b>		<u>247,598</u>	<u>197,664</u>
<b>Funds of the charity</b>			
Unrestricted funds		247,598	197,664
<b>Total charity funds</b>	18	<u>247,598</u>	<u>197,664</u>

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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2022

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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 2022

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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.

##### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

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

Year ended 31 March 2022

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#### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

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

Year ended 31 March 2022

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#### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

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

Year ended 31 March 2022

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
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
<b>Grants</b>				
Government grants received - JRS	10,571	10,571	25,591	25,591
	<u>109,289</u>	<u>109,289</u>	<u>105,229</u>	<u>105,229</u>

#### 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

# East Lancashire Community Action Project

## Company Limited by Guarantee

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

Year ended 31 March 2022

#### 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
	<u>58,495</u>	<u>58,495</u>	<u>51,996</u>

#### 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	—
	<u>50,920</u>	<u>50,920</u>	<u>45,457</u>

#### 11. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,597</u>	<u>—</u>

#### 12. Independent examination fees

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

#### 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	<u>3</u>	<u>2</u>

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



# East Lancashire Community Action Project

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

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#### 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 £
<b>Cost</b>	
At 1 April 2021	–
Additions	6,388
<b>At 31 March 2022</b>	<u>6,388</u>
<b>Depreciation</b>	
At 1 April 2021	–
Charge for the year	1,597
<b>At 31 March 2022</b>	<u>1,597</u>
<b>Carrying amount</b>	
<b>At 31 March 2022</b>	<u>4,791</u>
At 31 March 2021	<u>–</u>

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

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

#### 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).

# East Lancashire Community Action Project

## Company Limited by Guarantee

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

Year ended 31 March 2022

---

#### 18. Analysis of charitable funds

##### Unrestricted funds

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

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

#### 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	<u>(540)</u>	<u>(540)</u>
<b>Net assets</b>	<u>247,598</u>	<u>247,598</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	—	—
Current assets	199,689	199,689
Creditors less than 1 year	<u>(2,025)</u>	<u>(2,025)</u>
<b>Net assets</b>	<u>197,664</u>	<u>197,664</u>

**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

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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 2022.

#### 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 2022**

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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 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).

# **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 2022**

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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

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

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
		£	£	£
<b>Income and endowments</b>				
Donations and legacies	5	109,289	109,289	105,229
Investment income	6	—	—	1
<b>Total income</b>		<u>109,289</u>	<u>109,289</u>	<u>105,230</u>
<b>Expenditure</b>				
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
<b>Total expenditure</b>		<u>59,355</u>	<u>59,355</u>	<u>53,136</u>
<b>Net income and net movement in funds</b>		<u>49,934</u>	<u>49,934</u>	<u>52,094</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		197,664	197,664	145,570
<b>Total funds carried forward</b>		<u>247,598</u>	<u>247,598</u>	<u>197,664</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 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 £
<b>Fixed assets</b>			
Tangible fixed assets	15	4,791	–
<b>Current assets</b>			
Cash at bank and in hand		243,347	199,689
<b>Creditors: amounts falling due within one year</b>	16	540	2,025
<b>Net current assets</b>		<u>242,807</u>	<u>197,664</u>
<b>Total assets less current liabilities</b>		<u>247,598</u>	<u>197,664</u>
<b>Net assets</b>		<u>247,598</u>	<u>197,664</u>
<b>Funds of the charity</b>			
Unrestricted funds		247,598	197,664
<b>Total charity funds</b>	18	<u>247,598</u>	<u>197,664</u>

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.



# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2022

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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 2022

---

#### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

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

Year ended 31 March 2022

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#### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

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

Year ended 31 March 2022

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#### 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.

# East Lancashire Community Action Project

## Company Limited by Guarantee

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

Year ended 31 March 2022

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
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
<b>Grants</b>				
Government grants received - JRS	10,571	10,571	25,591	25,591
	<u>109,289</u>	<u>109,289</u>	<u>105,229</u>	<u>105,229</u>

#### 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



# East Lancashire Community Action Project

## Company Limited by Guarantee

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

Year ended 31 March 2022

#### 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
	<u>58,495</u>	<u>58,495</u>	<u>51,996</u>

#### 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	—
	<u>50,920</u>	<u>50,920</u>	<u>45,457</u>

#### 11. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,597</u>	<u>—</u>

#### 12. Independent examination fees

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

#### 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	<u>3</u>	<u>2</u>

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

# East Lancashire Community Action Project

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

---

#### 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 £
<b>Cost</b>	
At 1 April 2021	–
Additions	6,388
<b>At 31 March 2022</b>	<u>6,388</u>
<b>Depreciation</b>	
At 1 April 2021	–
Charge for the year	1,597
<b>At 31 March 2022</b>	<u>1,597</u>
<b>Carrying amount</b>	
<b>At 31 March 2022</b>	<u>4,791</u>
At 31 March 2021	<u>–</u>

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

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

#### 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).

# East Lancashire Community Action Project

## Company Limited by Guarantee

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

Year ended 31 March 2022

#### 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)
<b>Net assets</b>	<b>247,598</b>	<b>247,598</b>

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