



# ***Annual Report***

## ***2022 / 2023***

### **East Lancashire Community Action Project**



## About Us

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

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

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

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



## The Year in Review 2022 – 23

### Organ Donation Awareness Campaign continues on PCR

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

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

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



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

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



## Community Cohesion Initiative organised during the month of Ramadan

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

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

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



COMMUNITY RADIO NETWORK  
PRESENTS

# SHARE AN IFTAR

SATURDAY 23 APRIL

JOIN 17 RADIO STATIONS ACROSS THE UK  
IN SHARING AN IFTAR WITH NEIGHBOURS



 Sheffield	 Luton	 Peterborough	 Birmingham	 Nelson	 Rochdale
 Bradford	 Glasgow	 Derby	 Nottingham	 Nottingham	 Leicester
 Leeds	 Middlesbrough	 East London	 Manchester	 Southampton	



## **In Memory of Popular Radio Presenter...Ghulam Rasul Choudhry**

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

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

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



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



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

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



**Photo of Ghulam Rasul Choudhry.**



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

## **Launch of the 'Education Matters' Radio Show**

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

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

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

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



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



12 months of organisations supported through Pendle Community Radio:

Lancaster  
University



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



**Lancashire  
Constabulary**  
police and communities together

**Humraaz**  
Support Services



**Bridges** in  
Burnley



**Nelson  
Town Council**

**quit  
squad**

**MACMILLAN  
CANCER SUPPORT**

**1v one  
voice**  
BLACKBURN



**MERSEYSIDE  
POLICE**

**CURRY ON THE STREET**

**Targeted Lung  
Health Check  
Programme**

**East Lancashire Hospitals  
NHS Trust**

**NHS**

**Lancashire  
ageUK**

**BM&AG**  
Blackburn Museum  
& Art Gallery

**Lancashire  
County  
Council**



**MANCHESTER  
1824**

The University of Manchester



**Burnley**  
.gov.uk



**Borough of  
Pendle**



**Organ  
Donation**

**BLACKBURN  
with  
DARWEN**  
BOROUGH COUNCIL

**Lancashire Fire  
and Rescue Service**



University of Central Lancashire

**Training 2000**

**Abaseen Foundation**

Where your future matters

**Pendleside  
Hospice**  
Care  
Compassion  
Support





## **ELCAP & Pendle Community Radio: Guests 2022-23**

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

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



**Uzma Khan – Group Leader & Event Organiser at ‘FourSeasons Outdoor’.**



**Ajaz Choudry – Project Manager at ‘All 4 Hiking’.**



**Helen Bingley – Chief Executive Officer of Abaseen Foundation UK.**



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



**Firoza Mohmed – Chief Executive Officer of Humraaz Support Services.**



**Zaffer Khan – Chief Executive Officer of One Voice Blackburn.**

**East Lancashire Community Action Project**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2023**

**KAROLIA LIMITED**

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

# **East Lancashire Community Action Project**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2023**

---

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>3</b>
Statement of financial activities (including income and expenditure account)	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>

---



# East Lancashire Community Action Project

Company Limited by Guarantee

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

Year ended 31 March 2023

---

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

### Reference and administrative details

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

### The trustees

Mr Ghazanfar Ali  
Mr Mohammed Yousaf  
Mrs Kubra Akhtar

Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ
----------------------	---

### Structure, governance and management

Details are provided in a separate report being submitted.

### Objectives and activities

Details are provided in a separate report being submitted.

### Achievements and performance

Details are provided in a separate report being submitted.

### Financial review

Details are provided in a separate report being submitted.

# **East Lancashire Community Action Project**

**Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

## **Small company provisions**

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

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



Mr Ghazanfar Ali  
Trustee

# **East Lancashire Community Action Project**

**Company Limited by Guarantee**

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

**Year ended 31 March 2023**

---

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

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).



# **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 2023**

---

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

Ahmed Adam Karolia  
Independent Examiner

Suite 28 Blackburn Enterprise Centre  
Furthergate  
Blackburn  
Lancashire  
BB1 3HQ

15 December 2023

# East Lancashire Community Action Project

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

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

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

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

Directors' responsibilities:

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

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

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



Mr Ghazanfar Ali  
Trustee

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



# East Lancashire Community Action Project

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2023

---

#### 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 2023

---

#### 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 2023

---

#### 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 2023

---

#### 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 2023

## 5. Donations and legacies

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

## 6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>11</u>	<u>11</u>	<u>—</u>	<u>—</u>

## 7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	<u>—</u>	<u>—</u>	<u>860</u>	<u>860</u>

## 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Support costs	<u>68,493</u>	<u>68,493</u>	<u>58,495</u>	<u>58,495</u>



# East Lancashire Community Action Project

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### 9. Expenditure on charitable activities by activity type

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

#### 10. Analysis of support costs

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

#### 11. Net (expenditure)/income

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>1,597</u>	<u>1,597</u>

#### 12. Independent examination fees

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

#### 13. Staff costs

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

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

# East Lancashire Community Action Project

Company Limited by Guarantee

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

Year ended 31 March 2023

---

### 13. Staff costs *(continued)*

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

	2023 No.	2022 No.
Number of staff	<u>3</u>	<u>3</u>

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

### 14. Trustee remuneration and expenses

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

### 15. Tangible fixed assets

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

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

	2023 £	2022 £
Accruals and deferred income	<u>540</u>	<u>540</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 £2,761 (2022: £2,468).

# East Lancashire Community Action Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

## 18. Analysis of charitable funds

### Unrestricted funds

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

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

## 19. Analysis of net assets between funds

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

	Unrestricted Funds	Total Funds
	£	£
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>