



Annual Report

2023 / 2024

**East Lancashire Community
Action Project**



About Us

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

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

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

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



The Year in Review 2023 – 24

ELCAP supports the 'Digital Freedom 2023 Lancashire' Initiative

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



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

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

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

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

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



**Photo above is beneficiary
Maxine with her tablet.**



**Photo above is beneficiary
Samuel with his tablet.**



**Photo above is beneficiary
Parveen with her tablet.**

Education Matters Radio Show celebrates One Year Anniversary

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

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

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

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

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

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



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

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

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



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



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

Pendle Community Radio receives Letter of Appreciation

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

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

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

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

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



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

12 months of organisations supported through Pendle Community Radio:

Stroke

Association



MACMILLAN
CANCER SUPPORT

Alzheimer's
Society

Building
Bridges in
Burnley



ANTHONY
NOLAN

Saving lives through stem cells



Pendleside
Hospice
Care
Compassion
Support



BLACKBURN
with
DARWEN
BOROUGH COUNCIL

Lancashire

County
Council



Nelson
Town Council



Lancashire
ageUK

NHS

Bowel Cancer
Screening Programme



MERSEYSIDE
POLICE

Lancaster
University



ap

1vone
voice
BLACKBURN

DiABETES UK
KNOW DIABETES. FIGHT DIABETES.

smilecare

Aawaz آواز

NHS

East Lancashire Hospitals

NHS Trust

Smokefree
Lancashire
Commit to Quit

CARDINAL
NEWMAN
COLLEGE

FIRST
CLASS
LEARNING



Lancashire
Constabulary

police and communities together



University of
BRISTOL

maths, English
and science
tuition



Burnley
.gov.uk

MANCHESTER
1824

The University of Manchester

University of
Kent

Borough of
Pendle



Lancashire Fire
and Rescue Service

ELCAP & Pendle Community Radio: Guests 2023-24

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

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



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



Dr Henna Anwar – GP with special interest in Cardiology.



Abdul Jebar – Consultant in People Development & International Education.



Isobel Smith – Centre Manager at First Class Learning Tuition.



Bea Foster – Faith Friends at Building Bridges Burnley.



Parvez Qadri – Artistic Director at Breaking Barriers.

**East Lancashire Community Action Project
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024**

KAROLIA LIMITED

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

East Lancashire Community Action Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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East Lancashire Community Action Project

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Reference and administrative details

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

The trustees

Mr Ghazanfar Ali
Mr Mohammed Yousaf
Mrs Kubra Akhtar

Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ
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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 2024

Small company provisions

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

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

Mr Ghazanfar Ali
Trustee

East Lancashire Community Action Project

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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 2024

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

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

20 December 2024

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

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

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

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

Directors' responsibilities:

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

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

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

Mr Ghazanfar Ali
Trustee

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

East Lancashire Community Action Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

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 2024

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 2024

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 2024

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 2024

5. Donations and legacies

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

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>49</u>	<u>49</u>	<u>11</u>	<u>11</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support costs	<u>55,924</u>	<u>55,924</u>	<u>68,493</u>	<u>68,493</u>

8. Expenditure on charitable activities by activity type

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

East Lancashire Community Action Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Analysis of support costs

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

10. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>1,597</u>	<u>1,597</u>

11. Independent examination fees

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

12. Staff costs

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

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

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

	2024 No.	2023 No.
Number of staff	<u>2</u>	<u>3</u>

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

13. Trustee remuneration and expenses

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

East Lancashire Community Action Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Tangible fixed assets

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

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>570</u>	<u>540</u>

16. Pensions and other post retirement benefits

Defined contribution plans

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

17. Analysis of charitable funds

Unrestricted funds

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

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

East Lancashire Community Action Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of net assets between funds

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

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

East Lancashire Community Action Project
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

KAROLIA LIMITED

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

East Lancashire Community Action Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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East Lancashire Community Action Project

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Reference and administrative details

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

The trustees

Mr Ghazanfar Ali
Mr Mohammed Yousaf
Mrs Kubra Akhtar

Independent examiner	Ahmed Adam Karolia Suite 28 Blackburn Enterprise Centre Furthergate Blackburn Lancashire BB1 3HQ
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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 2024

Small company provisions

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

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

Mr Ghazanfar Ali
Trustee

East Lancashire Community Action Project

Company Limited by Guarantee

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

Year ended 31 March 2024

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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 2024

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

Ahmed Adam Karolia
Independent Examiner

Suite 28 Blackburn Enterprise Centre
Furthergate
Blackburn
Lancashire
BB1 3HQ

20 December 2024

East Lancashire Community Action Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

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

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

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

Directors' responsibilities:

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

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

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

Mr Ghazanfar Ali
Trustee

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

East Lancashire Community Action Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

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 2024

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 2024

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 2024

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 2024

5. Donations and legacies

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

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>49</u>	<u>49</u>	<u>11</u>	<u>11</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support costs	<u>55,924</u>	<u>55,924</u>	<u>68,493</u>	<u>68,493</u>

8. Expenditure on charitable activities by activity type

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

East Lancashire Community Action Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Analysis of support costs

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

10. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>1,597</u>	<u>1,597</u>

11. Independent examination fees

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

12. Staff costs

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

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

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

	2024 No.	2023 No.
Number of staff	<u>2</u>	<u>3</u>

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

13. Trustee remuneration and expenses

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

East Lancashire Community Action Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Tangible fixed assets

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

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>570</u>	<u>540</u>

16. Pensions and other post retirement benefits

Defined contribution plans

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

17. Analysis of charitable funds

Unrestricted funds

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

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

East Lancashire Community Action Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of net assets between funds

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

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