EASTMOOR COMMUNITY PROJECT LTD

England & Wales · Charity number 1157557

Details

Status	Registered
Legal form	Charitable company
Company number	04372563
Registered	2014-06-19
Register	View on the Charity Commission register

Contact

Address	The Dower House Heath Wakefield WF1 5SL
Phone	01924366484
Website	www.eastmoorcommunity.co.uk

Activities

Objects: TO FURTHER OR BENEFIT THE RESIDENTS OF WAKEFIELD AND THE NEIGHBOURHOOD, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.IN FURTHERANCE OF THESE OBJECTS, BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER:TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS.

Activities: Operation of a community centre providing adult education services,childcare and employing community development staff working with all ages across the local community. The St Swithun's centre also provides a home for local community groups and operates a community cafe.

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Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- City Of Wakefield

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£354,058	£436,719	-	-
2024-03-31	£306,477	£459,187	-	-
2023-03-31	£205,774	£279,703	-	-
2022-03-31	£299,438	£299,968	-	-
2021-03-31	£343,370	£270,234	-	-

Trustees

Name	Role	Appointed
Olivia Maria Rowley Cllr	Chair	2013-03-24
JANET MILNE M.A.		2013-03-24
JOHN GILBERT ALLOTT		2013-03-24
JOHN MILNE BCHD		2013-03-24
KENNETH GRAHAM PHILIP		2013-03-24
Kiran Arya		2023-03-01
MAUREEN RISHWORTH		2013-03-24
Rev David Gerrard		2023-03-01

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EASTMOOR COMMUNITY PROJECT LTD

England & Wales - Charity number 1157557

Accounts

Company registration number: 4372563
Charity registration number: 1157557

Eastmoor Community Project Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Damian Hall, CGMA
26 Green Cliff
Honley
HOLMFIRTH
West Yorkshire
HD9 6JN

Eastmoor Community Project Limited

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Eastmoor Community Project Limited

Reference and Administrative Details

Trustees	J G Allott J G Milne J M Milne K G Philip M Rishworth O M Rowley M R Taylor K Arya D I Gerrard S Saleem C M Walmsley
Senior Management / Leadership Team	C Bann, St Swithuns Community Centre Manager
Charity Registration Number	1157557
Company Registration Number	4372563
	The charity is incorporated in England and Wales.
Registered Office	The Dower House Flat Heath WAKEFIELD West Yorkshire WF1 5SL
Principal Office	St Swithuns Community Centre Arncliffe Road Eastmoor WAKEFIELD West Yorkshire WF1 4RW
Independent Examiner	Damian Hall, CGMA 26 Green Cliff Honley HOLMFIRTH West Yorkshire HD9 6JN

Eastmoor Community Project Limited

Strategic Report for the Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2025, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Eastmoor Community Project continues to play an important role supporting those living in Eastmoor and the surrounding districts. The St Swithuns Centre provides a welcoming environment for the local population, and the staff, directors and volunteers are proud to serve this community.
Several organisations make use of the centre as part of their operations in the district. Amongst these are Wakefield Council (WMDC) Mid Yorks Hospitals Trust, Yorkshire Ambulance Service, Nova, Wakefield & District Sight Aid and other VCSE organisations. We are grateful for the support these orgainisations give us which underpins much of our work.

Our Community Pantry continues to operate, supporting families and those in difficulty with subsidised food and in addition we are able to signpost users to additional support and help from those who work alongside us. We are grateful for the support that community members and local businesses give to this work through their donations.

We were able to host the Wakefield staff for the UK shared Prosperity Fund. Their presence enabled community pantries to be set up in different areas of the district.

Our work as host of the "Help at the Hubs" has continued. This brings Citizens Advice Bureau, Wakefield Council agencies and the Leeds credit Union together to provide help and advice to those who need it.

We continue to support young people who are in receipt of free scholl meals through the Happy Healthy Holidays Program which delivers healthy eating alongside games, crafts, sports and enjoyable visits.

Our community café continues to provide refreshments for those visiting and using the centre. We enjoy a good reputation, which is well deserved.

Financial performance continues to be challenging and the costs of the roof repairs have impacted our cash flow. Our reserves are now severely depleted and this has impacted our previous ability to support a deficit budget. The directors are actively pursuing ways to reduce costs without negatively impacting our ability to continue to serve the community. Available reserves are now reduced to below the 30% of annual running costs that directors regard as appropriate.

Financial review

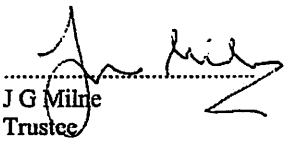
There was a decrease of £82,575 (2024 decrease of £152,706) in funds during the year. Before accounting for depreciation of £37,689 there was a decrease in funds of £44,886. Cash funds decreased by £78,110 in the year to £169,110. At this level cash reserves are circa 48% (2024 50%) of annual expenditure. Management accounts are produced and presented at the trustees meeting on a quarterly basis.

Policy on reserves

The Directors have a policy of a minimum reserve of 30% of the annual running costs.

The level of reserves is reported to the Trustees each month.

The strategic report was approved by the trustees of the charity on 17 November 2025 and signed on its behalf by:



J G Milne
Trustee

Eastmoor Community Project Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The charity's objects as contained in the company's articles of association are:

To further or benefit the residents of Wakefield and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

Objectives, strategies and activities

We continue to work towards our aims and objectives, helping build the long-term capacity for local residents to participate and contribute to the development of education, training and health initiatives. Asset based workshops and consultation events took place during the year, attended by many local residents, to support us to focus on the assets of the Eastmoor area and how these can be built upon.

Public benefit

In furtherance of the charities objectives activities are undertaken to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 12 February 2002 and registered as a charity on 19 June 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the liability of each member is limited to £1.

Recruitment and appointment of trustees

The board comprises a maximum of 12 members. Of these a maximum of 4 are appointed from each of:-
- The local community
- The Parish of St Andrew and St Mary
- Agencies within the local community

Financial instruments

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use financial derivatives.

Cash flow risk

The Charity's activities expose it to minimal financial risk in the changes in foreign currency exchange rates and interest rates and therefore the charity does not use foreign exchange forward contracts or interest rate swap contracts to hedge these exposures.

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The Charity has no significant concentration of credit risk.

Liquidity risk

The Charity uses its own cash resources to fund operations and future developments.

Statement of trustees' responsibilities

The trustees (who are also the directors of Eastmoor Community Project Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

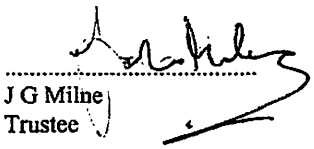
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Eastmoor Community Project Limited

Trustees' Report

The annual report was approved by the trustees of the charity on 17 November 2025 and signed on its behalf by:



J G Milne
Trustee

Eastmoor Community Project Limited

Independent Examiner's Report to the trustees of Eastmoor Community Project Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Management Accountants, which is one of the listed bodies.

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 Eastmoor Community Project Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Damian Hall, ACMA
The Chartered Institute of Management Accountants

26 Green Cliff
Honley
HOLMFIRTH
West Yorkshire
HD9 6JN

17 November 2025

Eastmoor Community Project Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	6,373	-	6,373
Charitable activities	4	87,475	144,610	232,085
Other trading activities	5	113,202	-	113,202
Investment income	6	2,398	-	2,398
Total income		209,448	144,610	354,058
Expenditure on:				
Raising funds	7	(221,567)	-	(221,567)
Charitable activities	8	(62,497)	(152,655)	(215,152)
Total expenditure		(284,064)	(152,655)	(436,719)
Net expenditure		(74,616)	(8,045)	(82,661)
Net movement in funds		(74,616)	(8,045)	(82,661)
Reconciliation of funds				
Total funds brought forward		115,178	436,625	551,803
Total funds carried forward	19	40,562	428,580	469,142

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	1,913	-	1,913
Charitable activities	4	11,716	220,515	232,231
Other trading activities	5	110,621	-	110,621
Investment income	6	3,214	-	3,214
Total income		127,464	220,515	347,979
Expenditure on:				
Raising funds	7	(358,745)	-	(358,745)
Charitable activities	8	(84,548)	(58,196)	(142,744)
Total expenditure		(443,293)	(58,196)	(501,489)
Net (expenditure)/income		(315,829)	162,319	(153,510)
Net movement in funds		(315,829)	162,319	(153,510)
Reconciliation of funds				
Total funds brought forward		377,094	328,219	705,313
Total funds carried forward	19	61,265	490,538	551,803

The notes on pages 12 to 26 form an integral part of these financial statements.

Eastmoor Community Project Limited

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 19.

Eastmoor Community Project Limited

(Registration number: 4372563)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	15	311,890	349,132
Current assets			
Debtors	16	12,834	13,014
Cash at bank and in hand	17	169,110	242,316
		181,944	255,330
Creditors: Amounts falling due within one year	18	(24,692)	(52,659)
Net current assets		157,252	202,671
Net assets		469,142	551,803
Funds of the charity:			
Restricted income funds			
Restricted funds		428,580	490,538
Unrestricted income funds			
Unrestricted funds		40,562	61,265
Total funds	19	469,142	551,803

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

Directors' responsibilities:

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

The financial statements on pages 8 to 26 were approved by the trustees, and authorised for issue on 17 November 2025 and signed on their behalf by:

Olwa M Rowley

O M Rowley
Trustee

Eastmoor Community Project Limited

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash expenditure		(82,661)	(153,510)
Adjustments to cash flows from non-cash items			
Depreciation	7	37,688	40,616
Investment income	6	(2,398)	(3,214)
		(47,371)	(116,108)
Working capital adjustments			
Decrease in debtors	16	180	3,588
(Decrease)/increase in creditors	18	(27,967)	4,471
Net cash flows from operating activities		(75,158)	(108,049)
Cash flows from investing activities			
Interest receivable and similar income	6	2,398	3,214
Purchase of tangible fixed assets	15	(446)	(8,461)
Net cash flows from investing activities		1,952	(5,247)
Net decrease in cash and cash equivalents		(73,206)	(113,296)
Cash and cash equivalents at 1 April		242,316	355,612
Cash and cash equivalents at 31 March		169,110	242,316

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Dower House Flat
Heath
WAKEFIELD
West Yorkshire
WF1 5SL

The principal place of business is:
St Swithuns Community Centre
Arncliffe Road
Eastmoor
WAKEFIELD
West Yorkshire
WF1 4RW

These financial statements were authorised for issue by the trustees on 17 November 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Eastmoor Community Project Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grant income is recognised when there is entitlement, it is probable that the income will be received and the amount can be measured reliably.

Other trading activities

Income includes that received from building and room hire and associated facilities. In addition the income from the Community Centre cafe is included in this category. Income is included for building and room hire in the period of hire. Cafe income is included within the period the food and drink is sold.

Investment income

Interest income on cash deposits is recognised when the interest is credited.

Charitable activities

Income received under contract is recognised as the relevant goods and services are provided.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the cost of the independent examination.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
All individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold buildings	Straight line basis to the end of the lease term
Fixtures, fittings and equipment	20% reducing balance

Trade debtors
Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	6,373	6,373
Total for 2025	6,373	6,373
Total for 2024	1,913	1,913

4 Income from charitable activities

	Restricted funds £	Total 2025 £
UKSPF	108,684	108,684
Foodbank Grants	15,538	15,538
Prosperity fund	10,000	10,000
Core 20	25,134	25,134
Happy Healthy Holidays	17,719	17,719
	177,075	177,075

	Restricted funds £	Total 2024 £
Sir George Martin Fund	2,000	2,000
UKSPF	130,848	130,848
Foodbank Grants	2,000	2,000
Prosperity fund	9,775	9,775
Core 20	10,028	10,028
Help at the Hub	14,450	14,450
Happy Healthy Holidays	19,598	19,598
WMDC - Cost of Living	32,691	32,691
	221,390	221,390

5 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Trading income;		
Cafe Income	31,598	31,598
Building hire and room rental	65,878	65,878
Other income from other trading activities	15,726	15,726
	113,202	113,202

	Unrestricted funds General £	Total 2024 £
Trading income;		
Cafe Income	33,900	33,900
Building hire and room rental	62,927	62,927
Other income from other trading activities	13,794	13,794
	110,621	110,621

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	2,398	2,398
Total for 2025	2,398	2,398
Total for 2024	3,214	3,214

7 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total costs £
Costs of trading activities	47,641	182,355	229,996
Total for 2025	47,641	182,355	229,996
Total for 2024	43,635	214,589	258,224

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Happy Healthy Holidays	1,336	7,263	8,599
Special Projects	120	14,384	14,504
Core 20	15,594	27,867	43,461
UKSPF	25,207	79,009	104,216
Prosperity fund	3,013	-	3,013
Community Pantry	9,104	19,399	28,503
Total for 2025	54,374	147,922	202,296
Total for 2024	105,922	8,950	114,872

In addition to the expenditure analysed above, there are also governance costs of £16,038 (2024 - £33,290) which relate directly to charitable activities. See note 9 for further details.

9 Analysis of governance and support costs

Support costs allocated to raising funds

	Basis of allocation	Governance costs £	Finance costs £	Administration costs £	Premises costs including depreciation £
Costs of trading activities	A,B,C	1,387	1,107	5,662	36,547

	Other support costs £	Total 2025 £	Total 2024 £
Costs of trading activities	48,942	93,645	275,033

Support costs allocated to charitable activities

	Basis of allocation	Staff costs £	Administration costs £	Premises costs including depreciation £	Other support costs £
Happy healthy holidays	A,B,C	6,156	-	-	-
Prosperity fund	A,B,C	-	-	1,966	-
UKSPF	A,B,C	73,926	790	-	-
Core 20	A,B,C	3,078	-	-	-
WREN	A,C	-	-	3,597	-
Special Projects	A,B,C	38,114	-	-	9,583
		121,274	790	5,563	9,583

	Total 2025 £	Total 2024 £
Happy healthy holidays	6,156	4,229
Prosperity fund	1,966	2,066
UKSPF	74,716	2,189
Core 20	3,078	100
WREN	3,597	3,597
Special Projects	47,697	-
	137,210	12,181

Basis of allocation

Reference	Method of allocation
A	Support costs are allocated directly to the activity where possible
B	Employment costs are allocated on the basis of time
C	Depreciation and establishment costs are allocated on the basis of floor area

Governance costs

	Unrestricted funds General £	Total 2025 £
Independent examiner fees		
Examination of the financial statements	2,382	2,382
Legal and professional fees	13,656	13,656
	16,038	16,038

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	2,382	2,382
Legal and professional fees	30,908	30,908
	33,290	33,290

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	37,689	40,617

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	241,940	216,844
Pension costs	16,817	13,477
	258,757	230,321

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees including casual and part-time	13	13

Contributions to the employee pension schemes for the year totalled £16,817 (2024 - £13,477).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £55,902 (2024 - £53,180).

13 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	2,382	2,382

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2024	1,375,007	188,693	1,563,700
Additions	-	446	446
At 31 March 2025	1,375,007	189,139	1,564,146
Depreciation			
At 1 April 2024	1,052,737	161,831	1,214,568
Charge for the year	32,227	5,461	37,688
At 31 March 2025	1,084,964	167,292	1,252,256
Net book value			
At 31 March 2025	290,043	21,847	311,890
At 31 March 2024	322,270	26,862	349,132

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £290,043 (2024 - £322,270) in respect of leaseholds.

16 Debtors

	2025 £	2024 £
Trade debtors	10,365	10,545
Prepayments	2,469	2,469
	12,834	13,014

17 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	365	149
Cash at bank	168,745	242,167
	169,110	242,316

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,612	11,023
Other creditors	-	(1)
Accruals	23,080	41,637
	24,692	52,659

19 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	115,178	203,075	(277,691)	40,562
Restricted funds	436,625	144,610	(152,655)	428,580
Total funds	551,803	347,685	(430,346)	469,142

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
Unrestricted fund	88,300	129,071	(229,997)	(12,626)

Eastmoor Community Project Limited

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Restricted funds				
Building Fund	318,900	-	(28,905)	289,995
UKSPF	74,604	108,870	(83,002)	100,472
Prosperity Fund	17,680	10,000	(3,013)	24,667
WREN	2,032	-	(3,597)	(1,565)
Sir George Martin Trust	2,000	-	-	2,000
Foodbank Grants	2,000	15,538	-	17,538
WMDC Cost of Living	22,191	-	-	22,191
Core 20	6,019	25,134	(32,259)	(1,106)
Help at the hub	2,708	-	-	2,708
Happy Healthy Holidays	15,369	17,719	(8,220)	24,868
Total restricted funds	463,503	177,261	(158,996)	481,768
Total funds	551,803	306,332	(388,993)	469,142

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
Unrestricted fund	343,974	126,589	(382,263)	88,300
Restricted				
Building Fund	347,805	-	(28,905)	318,900
UKSPF	-	130,848	(56,244)	74,604
Prosperity Fund	7,905	9,775	-	17,680
WREN	5,629	-	(3,597)	2,032
Sir George Martin Trust	-	2,000	-	2,000
Foodbank Grants	-	2,000	-	2,000
WMDC Cost of Living	-	32,691	(10,500)	22,191
Core 20	-	10,028	(4,009)	6,019
Help at the hub	-	14,450	(11,742)	2,708
Happy Healthy Holidays	-	19,598	(4,229)	15,369
Total restricted funds	361,339	221,390	(119,226)	463,503
Total funds	705,313	347,979	(501,489)	551,803

The specific purposes for which the funds are to be applied are as follows:

Building Fund
The purpose of the Building Fund was to finance the building and furnishing of the Eastmoor Community Centre on land leased to the company by Wakefield Diocesan Church Organisation Society. The building assets financed by the Building Fund are described as Land and Buildings in note 15 to these accounts.

UKSPF Fund
The UK Shared Prosperity Fund (UKSPF) is a £2.6 billion UK government initiative designed to replace EU structural funds and support local economic growth.

WREN
Under the terms of the grant from WREN the funds provided are restricted as described to carry out improvements to the building.

WMDC - Carer digital inclusion
To support carers to access and use digital equipment

Covid-19 Grants, Foodbank Grants and Covid-19 Projects.
Funding provided from a number of sources to enable the provision of support to the local community during the Covid-19 pandemic.

Help at the Hub iinvolves partner organisations working together such as Citizens Advice, Cash Wise and Live Well Wakefield to offer support and advice to all residents through their local Help at the Hub venue. The service is free to access and can offer support on many issues including money, energy, housing jobs and health.

Happy Healthy Holidays
Funding from Wakefield Council to support children and families during the school holidays to take part in the programme to deliver healthy eating initiatives, physical activities, visits and much more.

WMDC Capital Grant
A grant from Wakefield Council tio allow a number of items of capital expenditure to be procured.

Prosper
A local independent grant giving organisation. This grant is to be used at discretion, to help those most vulnerable from rising costs.

20 Analysis of net assets between funds

	Unrestricted funds General	Restricted funds	Total funds at 31 March 2025
	£	£	£
Tangible fixed assets	12,773	299,117	311,890
Current assets	159,475	22,469	181,944
Current liabilities	(4,692)	(20,000)	(24,692)
Total net assets	167,556	301,586	469,142

	Unrestricted funds General	Restricted funds	Total funds at 31 March 2024
	£	£	£
Tangible fixed assets	17,789	331,344	349,133
Current assets	219,943	35,387	255,330
Current liabilities	(19,742)	(32,918)	(52,660)
Total net assets	217,990	333,813	551,803

21 Analysis of net funds

	At 1 April 2024	Financing cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	247,220	(78,110)	169,110
Net debt	247,220	(78,110)	169,110

	At 1 April 2023	Financing cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	352,443	(105,223)	247,220
Net debt	352,443	(105,223)	247,220

EASTMOOR COMMUNITY PROJECT LTD

England & Wales - Charity number 1157557

Accounts

Company registration number: 4372563
Charity registration number: 1157557

Eastmoor Community Project Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Damian Hall, ACMA
26 Green Cliff
Honley
HOLMFIRTH
West Yorkshire
HD9 6JN

Eastmoor Community Project Limited

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Eastmoor Community Project Limited

Reference and Administrative Details

Trustees	J G Allott J G Milne J M Milne K G Philip M Rishworth O M Rowley M R Taylor K Arya D I Gerrard S Saleem C M Walmsley
Senior Management / Leadership Team	C Bann, St Swithuns Community Centre Manager
Charity Registration Number	1157557
Company Registration Number	4372563
	The charity is incorporated in England and Wales.
Registered Office	The Dower House Flat Heath WAKEFIELD West Yorkshire WF1 5SL
Principal Office	St Swithuns Community Centre Arncliffe Road Eastmoor WAKEFIELD West Yorkshire WF1 4RW
Independent Examiner	Damian Hall, ACMA 26 Green Cliff Honley HOLMFIRTH West Yorkshire HD9 6JN

Eastmoor Community Project Limited

Strategic Report for the Year Ended 31 March 2024

Achievements and performance

Eastmoor Community Project continues to play a vital role in supporting those living in the Eastmoor area of Wakefield and the surrounding districts. The St Swithun's Centre provides a welcoming environment for local citizens and the staff, directors and volunteers are proud to serve this community.

A number of organisations meet in the centre, using it as part of their roles in the Wakefield district. Amongst these groups are Wakefield Council (WMDC) Mid Yorks Hospital Trust, Yorkshire Ambulance Service, Nova, Healthwatch and other VCSE organisations. We are grateful for the financial support these organisations give to us by hiring rooms in the centre.

Our community pantry continues to grow and to develop. We are able to support families who find themselves in difficulties. That support is not limited to the provision of subsidised food, but we are able to directly assist them through the agencies that work alongside us. We are grateful to community members and local businesses who generously support this work through their donations.

We are pleased to continue hosting the UK Shared Prosperity fund which are funded by the UK government and have developed community pantries in other areas of the Wakefield District.

Our work as host of the "Help at the hubs" has continued. This brings Citizens Advice Bureau, Wakefield Council agencies and the Leeds Credit Union together to provide help and advice for those who need it.

We have also been able to support young people who are in receipt of free school meals. The Happy Healthy Holidays programmes delivers healthy eating alongside activities, games, crafts, sports and enjoyable visits.

Adult learning has also been supported in the centre through ESOL, digital skills, English and Maths. This work increases the skill levels of the attendees and offers better job prospects or a return to work.

Our community café has provided catering and sustenance for those using the centre. Our catering enjoys a high reputation and is a great asset to the project.

Sadly, after more than 20 years in operation the building has required extensive roof repairs. These have been carried out but we were unable to secure any grant funding to meet the substantial costs.

Financial review

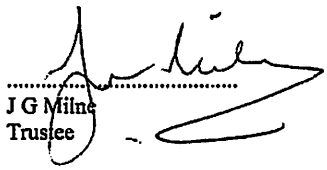
There was a decrease of £152,706 (2023 decrease of £73,928) in funds during the year. Before accounting for depreciation of £40,616 there was a decrease in funds of £112,090. Cash funds decreased by £104,030 in the year to £251,582. At this level cash reserves are circa 50% (2022 136%) of annual expenditure. Management accounts are produced and presented at the trustees meeting on a quarterly basis.

Policy on reserves

The Directors have a policy of a minimum reserve of 30% of the annual running costs.

The level of reserves is reported to the Trustees each month.

The strategic report was approved by the trustees of the charity on 11 December 2024 and signed on its behalf by:



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J G Milne
Trustee

Eastmoor Community Project Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The charity's objects as contained in the company's articles of association are:

To further or benefit the residents of Wakefield and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

Objectives, strategies and activities

We continue to work towards our aims and objectives, helping build the long-term capacity for local residents to participate and contribute to the development of education, training and health initiatives. Asset based workshops and consultation events took place during the year, attended by many local residents, to support us to focus on the assets of the Eastmoor area and how these can be built upon.

Public benefit

In furtherance of the charities objectives activities are undertaken to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 12 February 2002 and registered as a charity on 19 June 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the liability of each member is limited to £1.

Recruitment and appointment of trustees

The board comprises a maximum of 12 members. Of these a maximum of 4 are appointed from each of:-
- The local community
- The Parish of St Andrew and St Mary
- Agencies within the local community

Financial instruments

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use financial derivatives.

Cash flow risk

The Charity's activities expose it to minimal financial risk in the changes in foreign currency exchange rates and interest rates and therefore the charity does not use foreign exchange forward contracts or interest rate swap contracts to hedge these exposures.

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The Charity has no significant concentration of credit risk.

Liquidity risk

The Charity uses its own cash resources to fund operations and future developments.

Statement of trustees' responsibilities

The trustees (who are also the directors of Eastmoor Community Project Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

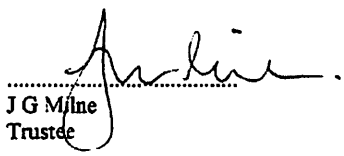
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Eastmoor Community Project Limited

Trustees' Report

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 11 December 2024 and signed on its behalf by:



J G Milne
Trustee

Eastmoor Community Project Limited

Independent Examiner's Report to the trustees of Eastmoor Community Project Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Management Accountants, which is one of the listed bodies.

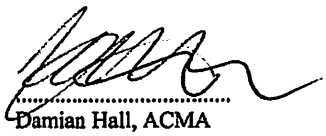
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Eastmoor Community Project Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

Eastmoor Community Project Limited

Independent Examiner's Report to the trustees of Eastmoor Community Project Limited ('the Company')



Damian Hall, ACMA
The Chartered Institute of Management Accountants

26 Green Cliff
Honley
HOLMFIRTH
West Yorkshire
HD9 6JN

11 December 2024

Eastmoor Community Project Limited

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	1,913	-	1,913
Charitable activities	4	11,716	220,515	232,231
Other trading activities	5	110,621	-	110,621
Investment income	6	3,214	-	3,214
Total income		127,464	220,515	347,979
Expenditure on:				
Raising funds	7	(358,745)	-	(358,745)
Charitable activities	8	(84,548)	(58,196)	(142,744)
Total expenditure		(443,293)	(58,196)	(501,489)
Net (expenditure)/income		(315,829)	162,319	(153,510)
Net movement in funds		(315,829)	162,319	(153,510)
Reconciliation of funds				
Total funds brought forward		377,094	328,219	705,313
Total funds carried forward	19	61,265	490,538	551,803

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	252	-	252
Charitable activities	4	-	79,688	79,688
Other trading activities	5	124,761	-	124,761
Investment income	6	1,073	-	1,073
Total income		126,086	79,688	205,774
Expenditure on:				
Raising funds	7	(118,291)	(32,227)	(150,518)
Charitable activities	8	(17,938)	(111,247)	(129,185)
Total expenditure		(136,229)	(143,474)	(279,703)
Net expenditure		(10,143)	(63,786)	(73,929)
Net movement in funds		(10,143)	(63,786)	(73,929)

The notes on pages 14 to 29 form an integral part of these financial statements.

Eastmoor Community Project Limited

Statement of Financial Activities for the Year Ended 31 March 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Reconciliation of funds				
Total funds brought forward		387,237	392,005	779,242
Total funds carried forward	19	377,094	328,219	705,313

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 19.

Eastmoor Community Project Limited

(Registration number: 4372563)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	15	349,132	381,287
Current assets			
Debtors	16	13,014	16,602
Cash at bank and in hand	17	242,316	355,612
		255,330	372,214
Creditors: Amounts falling due within one year	18	(52,659)	(48,188)
Net current assets		202,671	324,026
Net assets		551,803	705,313
Funds of the charity:			
Restricted income funds			
Restricted funds		490,538	328,219
Unrestricted income funds			
Unrestricted funds		61,265	377,094
Total funds	19	551,803	705,313

For the financial 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 29 were approved by the trustees, and authorised for issue on 11 December 2024 and signed on their behalf by:

O M Rowley
Trustee

Eastmoor Community Project Limited

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash expenditure		(153,510)	(73,929)
Adjustments to cash flows from non-cash items			
Depreciation	7	40,616	38,924
Investment income	6	(3,214)	(1,073)
		(116,108)	(36,078)
Working capital adjustments			
Decrease/(increase) in debtors	16	3,588	(900)
Increase in creditors	18	4,471	8,094
Net cash flows from operating activities		(108,049)	(28,884)
Cash flows from investing activities			
Interest receivable and similar income	6	3,214	1,073
Purchase of tangible fixed assets	15	(8,461)	(6,426)
Net cash flows from investing activities		(5,247)	(5,353)
Net decrease in cash and cash equivalents		(113,296)	(34,237)
Cash and cash equivalents at 1 April		355,612	389,849
Cash and cash equivalents at 31 March		242,316	355,612

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Dower House Flat
Heath
WAKEFIELD
West Yorkshire
WF1 5SL

The principal place of business is:
St Swithuns Community Centre
Arncliffe Road
Eastmoor
WAKEFIELD
West Yorkshire
WF1 4RW

These financial statements were authorised for issue by the trustees on 11 December 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Eastmoor Community Project Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grant income is recognised when there is entitlement, it is probable that the income will be received and the amount can be measured reliably.

Other trading activities

Income includes that received from building and room hire and associated facilities. In addition the income from the Community Centre cafe is included in this category. Income is included for building and room hire in the period of hire. Cafe income is included within the period the food and drink is sold.

Investment income

Interest income on cash deposits is recognised when the interest is credited.

Charitable activities

Income received under contract is recognised as the relevant goods and services are provided.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the cost of the independent examination.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
All individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold buildings	Straight line basis to the end of the lease term
Fixtures, fittings and equipment	20% reducing balance

Trade debtors
Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	1,913	1,913
Total for 2024	1,913	1,913
Total for 2023	252	252

4 Income from charitable activities

	Restricted funds £	Total 2024 £
Sir George Martin Fund	2,000	2,000
UKSPF	130,848	130,848
Foodbank Grants	2,000	2,000
Prosperity fund	9,775	9,775
Core 20	10,028	10,028
Help at the Hub	14,450	14,450
Happy Healthy Holidays	19,598	19,598
WMDC - Cost of Living	32,691	32,691
	221,390	221,390

	Restricted funds £	Total 2023 £
Platinum Jubilee	1,728	1,728
UK CRF ECP Fund	21,390	21,390
Prosperity fund	11,000	11,000
Core 20	9,109	9,109
Help at the Hub	10,050	10,050
WMDC - Cost of Living	25,694	25,694
Kickstart	716	716
	79,687	79,687

5 Income from other trading activities

	Unrestricted funds General £	Total 2024 £
Trading income;		
Cafe Income	33,900	33,900
Building hire and room rental	62,927	62,927
Other income from other trading activities	13,794	13,794
	110,621	110,621

	Unrestricted funds General £	Total 2023 £
Trading income;		
Cafe Income	32,135	32,135
Building hire and room rental	75,502	75,502
Other income from other trading activities	17,124	17,124
	124,761	124,761

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	3,214	3,214
Total for 2024	3,214	3,214
Total for 2023	1,073	1,073

7 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total costs £
Costs of trading activities	43,635	214,589	258,224
Total for 2024	43,635	214,589	258,224
Total for 2023	62,022	88,496	150,518

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Happy Healthy Holidays	5,318	100	5,418
Special Projects	39,881	-	39,881
Core 20	6,668	100	6,768
UKSPF	54,055	3,187	57,242
WREN	-	3,597	3,597
Prosperity fund	-	1,966	1,966
Total for 2024	105,922	8,950	114,872
Total for 2023	38,861	90,324	129,185

In addition to the expenditure analysed above, there are also governance costs of £2,311 (2023 - £3,575) which relate directly to charitable activities. See note 9 for further details.

9 Analysis of governance and support costs

Support costs allocated to raising funds

	Basis of allocation	Governance costs £	Finance costs £	Administration costs £	Premises costs including depreciation £
Costs of trading activities	A,B,C	2,382	2,832	3,116	113,530

	Other support costs £	Total 2024 £	Total 2023 £
Costs of trading activities	153,173	275,033	88,496

Support costs allocated to charitable activities

	Basis of allocation	Staff costs £	Administration costs £	Premises costs including depreciation £	Total 2024 £
Help at the Hub	A,B,C	-	-	-	-
Happy healthy holidays	A,B,C	4,229	-	-	4,229
Platinum Jubilee	A,C	-	-	-	-
Prosperity fund	A,B,C	-	100	1,966	2,066
UKSPF	A,B,C	2,189	-	-	2,189
Warm Space grant	A,B,C	-	-	-	-
Core 20	A,B,C	-	100	-	100
WREN	A,C	-	-	3,597	3,597
UK CRF ECP	A,B,C	-	-	-	-
WMDC Capital grant	C	-	-	-	-
Kickstart	A,B,C	-	-	-	-
		6,418	200	5,563	12,181

	Total 2023 £
Help at the Hub	9,175
Happy healthy holidays	21,572
Platinum Jubilee	1,578
Prosperity fund	3,095
UKSPF	-
Warm Space grant	8,909
Core 20	-
WREN	-
UK CRF ECP	20,718
WMDC Capital grant	3,514
Kickstart	716
	69,277

Basis of allocation

Reference	Method of allocation
A	Support costs are allocated directly to the activity where possible

B	Employment costs are allocated on the basis of time
C	Depreciation and establishment costs are allocated on the basis of floor area

Governance costs

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	2,382	2,382
Legal and professional fees	30,908	30,908
	33,290	33,290

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	3,575	3,575
	3,575	3,575

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	40,617	38,924

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	216,844	156,147
Pension costs	13,477	14,154
	230,321	170,301

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees including casual and part-time	13	9

Contributions to the employee pension schemes for the year totalled £13,477 (2023 - £11,618).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £53,180 (2023 - £48,490).

13 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	2,382	3,575

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2023	1,375,007	180,232	1,555,239
Additions	-	8,461	8,461
At 31 March 2024	1,375,007	188,693	1,563,700
Depreciation			
At 1 April 2023	1,020,510	153,442	1,173,952
Charge for the year	32,227	8,389	40,616
At 31 March 2024	1,052,737	161,831	1,214,568
Net book value			
At 31 March 2024	322,270	26,862	349,132
At 31 March 2023	354,497	26,790	381,287

Included within the net book value of land and buildings above is £Nil (2023 - £Nil) in respect of freehold land and buildings and £322,270 (2023 - £354,499) in respect of leaseholds.

16 Debtors

	2024 £	2023 £
Trade debtors	10,545	14,621
Prepayments	2,469	1,981
	13,014	16,602

17 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	149	399
Cash at bank	242,167	355,213
	242,316	355,612

18 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,023	3,874
Other taxation and social security	-	2,331
Other creditors	(1)	-
Accruals	41,637	41,983
	52,659	48,188

19 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	377,094	125,551	(441,380)	61,265
Restricted funds	328,219	220,515	(58,196)	490,538
Total funds	705,313	346,066	(499,576)	551,803

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
Unrestricted fund	343,974	126,589	(382,263)	88,300

Eastmoor Community Project Limited

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Restricted funds				
Building Fund	347,805	-	(28,905)	318,900
UKSPF	-	130,848	(56,244)	74,604
Prosperity Fund	7,905	9,775	-	17,680
WREN	5,629	-	(3,597)	2,032
Sir George Martin Trust	-	2,000	-	2,000
Foodbank Grants	-	2,000	-	2,000
WMDC Cost of Living	-	32,691	(10,500)	22,191
Core 20	-	10,028	(4,009)	6,019
Help at the hub	-	14,450	(11,742)	2,708
Happy Healthy Holidays	-	19,598	(4,229)	15,369
Total restricted funds	361,339	221,390	(119,226)	463,503
Total funds	705,313	347,979	(501,489)	551,803

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
Unrestricted fund	387,237	125,985	(169,248)	343,974
Restricted				
Building Fund	376,710	-	(28,905)	347,805
UKSPF	-	1,728	(1,728)	-
Prosperity Fund	-	11,000	(3,095)	7,905
WREN	9,295	-	(3,666)	5,629
Warm Space Grants	-	9,109	(9,109)	-
UK CRF ECP Fund	-	21,390	(21,390)	-
WMDC Cost of Living	6,001	-	(6,001)	-
Core 20	-	716	(716)	-
Help at the hub	-	10,050	(10,050)	-
Happy Healthy Holidays	-	25,694	(25,694)	-
Total restricted funds	392,006	79,687	(110,354)	361,339
Total funds	779,243	205,672	(279,602)	705,313

The specific purposes for which the funds are to be applied are as follows:

Building Fund
The purpose of the Building Fund was to finance the building and furnishing of the Eastmoor Community Centre on land leased to the company by Wakefield Diocesan Church Organisation Society. The building assets financed by the Building Fund are described as Land and Buildings in note 15 to these accounts.

WREN
Under the terms of the grant from WREN the funds provided are restricted as described to carry out improvements to the building.

WMDC - Carer digital inclusion
To support carers to access and use digital equipment

Covid-19 Grants, Foodbank Grants and Covid-19 Projects.
Funding provided from a number of sources to enable the provision of support to the local community during the Covid-19 pandemic.

Help at the Hub iinvolves partner organisations working together such as Citizens Advice, Cash Wise and Live Well Wakefield to offer support and advice to all residents through their local Help at the Hub venue. The service is free to access and can offer support on many issues including money, energy, housing jobs and health.

Happy Healthy Holidays
Funding from Wakefield Council to support children and families during the school holidays to take part in the programme to deliver healthy eating initiatives, physical activities, visits and much more.

WMDC Capital Grant
A grant from Wakefield Council tio allow a number of items of capital expenditure to be procured.

Kickstart
Expenditure on an initiative funded by the Government to create new jobs for those in the age range of 16-24 at risk of long term unemployment.

Prosper
A local independent grant giving organisation. This grant is to be used at discretion, to help those most vulnerable from rising costs.

20 Analysis of net assets between funds

	Unrestricted funds General	Restricted funds	Total funds at 31 March 2024
	£	£	£
Tangible fixed assets	17,789	331,344	349,133
Current assets	219,943	35,387	255,330
Current liabilities	(19,742)	(32,918)	(52,660)
Total net assets	217,990	333,813	551,803

	Unrestricted funds General	Restricted funds	Total funds at 31 March 2023
	£	£	£
Tangible fixed assets	19,071	362,215	381,286
Current assets	318,958	45,162	364,120
Current liabilities	(4,106)	(35,988)	(40,094)
Total net assets	333,923	371,389	705,312

21 Analysis of net funds

	At 1 April 2023	Financing cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	352,443	(105,223)	247,220
Net debt	352,443	(105,223)	247,220

	At 1 April 2022	Financing cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	389,849	(37,406)	352,443
Net debt	389,849	(37,406)	352,443

EASTMOOR COMMUNITY PROJECT LTD

England & Wales - Charity number 1157557

Accounts

Company registration number: 4372563
Charity registration number: 1157557

Eastmoor Community Project Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Damian Hall, ACMA
26 Green Cliff
Honley
HOLMFIRTH
West Yorkshire
HD9 6JN

Eastmoor Community Project Limited

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Eastmoor Community Project Limited

Reference and Administrative Details

Trustees	J G Allott J G Milne J M Milne K G Philip M Rishworth O M Rowley M R Taylor
Senior Management / Leadership Team	C Bann, St Swithuns Community Centre Manager
Charity Registration Number	1157557
Company Registration Number	4372563
	The charity is incorporated in England and Wales.
Registered Office	The Dower House Flat Heath WAKEFIELD West Yorkshire WF1 5SL
Principal Office	St Swithuns Community Centre Arncliffe Road Eastmoor WAKEFIELD West Yorkshire WF1 4RW
Independent Examiner	Damian Hall, ACMA 26 Green Cliff Honley HOLMFIRTH West Yorkshire HD9 6JN

Eastmoor Community Project Limited

Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

Eastmoor Community Project Limited

Strategic Report for the Year Ended 31 March 2023

Achievements and performance

Having received considerable income from the vaccination service last year, this dropped in this financial year with only a handful of bookings. There remain some contact and occasional seasonal bookings still take place.

Many social groups, events and commercial bookings had returned to normal operations, making the Centre feel vibrant again. Many of the commercial bookings come from WMDC, Mid-Yorks Trust, YAS, Nova, Healthwatch and other VCSE organisations.

The Community Pantry pilot proved to be very successful, giving a helping hand to families in crisis whilst encouraging them to seek financial advice, learn, attend social events and supporting them until they are confident to support themselves.

The pantry continues to receive very generous donations from the community, local business and supporters, both in the form of food or donations, ensuring that we can continue to provide much needed support for our pantry members.

Our success with the Community Pilot programme was recognised and during the year, we were invited to submit a proposal to develop further pantries district wide and we were successful. The programme is known as the UK Shared Prosperity Fund (UKSPF) and is Government funded. It will run from January 2023 until March 2025, providing some core income and management fee to the project.

Helping community members to help themselves is the theme of the Help at the Hubs service, which is hosted at St. Swithun's. Services include Citizens Advise, Step Up, Department of Work and Pensions and Wakefield Council Welfare Team. It is expected to expand the services to Turning Point, Leeds Credit Union and Wakefield District Housing.

Always looking to support community members in crisis, we were pleased to receive a grant from Prosper, a local independent grant giving organisation. This grant was to be used at our discretion, for example a family recently re-homed received beds and bedding for the children. This was also used to 'top up' gas and electricity meters when utility bills were rising.

Once again, we secured funding to run the Holidays and Activities Food programme (WF Happy Healthy Holidays). The programme enables us to provide holiday activities for children entitled to free school meals whilst incorporating a healthy eating programme and keeping them active. Sessions include crafts, games, sports activities, visits and more.

The project continues to provide Adult Learning, with Woodspeen Training delivering ESOL, Digital Skills, English and Maths courses. This increases the skills level of our community and encourages better job prospects/return to work.

Partnerships have strengthened throughout the year and new relationships made, in particular with Wakefield Council through their support with the UKSPF programme and WF Happy Healthy Holidays. The Community Anchor Network, for charities embedded in their community, had re-established itself after Covid-19 had put it on hold. This network provides excellent peer support and information.

Eastmoor Community Project Limited

Strategic Report for the Year Ended 31 March 2023

Financial review

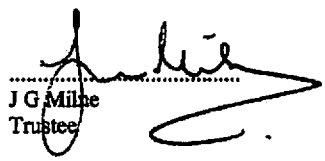
There was a decrease of £73,928 (2022 decrease of £530) in funds during the year. Before accounting for depreciation of £38,924 there was a decrease in funds of £35,004. Cash funds decreased by £34,684 in the year to £355,004. At this level cash reserves are circa 136% (2022 130%) of annual expenditure. Management accounts are produced and presented at the trustees meeting on a quarterly basis.

Policy on reserves

The Directors have a policy of a minimum reserve of 30% of the annual running costs. On a short-term basis these have increased above the targeted higher level of reserves, of up to 100% of the annual running costs, due to the uncertainties that the Covid-19 pandemic has brought about.

The level of reserves is reported to the Trustees each month.

The strategic report was approved by the trustees of the charity on 20 December 2023 and signed on its behalf by:



J G Milne
Trustee

Eastmoor Community Project Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The charity's objects as contained in the company's articles of association are:

To further or benefit the residents of Wakefield and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

Objectives, strategies and activities

We continue to work towards our aims and objectives, helping build the long-term capacity for local residents to participate and contribute to the development of education, training and health initiatives. Asset based workshops and consultation events took place during the year, attended by many local residents, to support us to focus on the assets of the Eastmoor area and how these can be built upon.

Public benefit

In furtherance of the charities objectives activities are undertaken to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 12 February 2002 and registered as a charity on 19 June 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the liability of each member is limited to £1.

Recruitment and appointment of trustees

The board comprises a maximum of 12 members. Of these a maximum of 4 are appointed from each of:-
- The local community
- The Parish of St Andrew and St Mary
- Agencies within the local community

Financial instruments

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use financial derivatives.

Cash flow risk

The Charity's activities expose it to minimal financial risk in the changes in foreign currency exchange rates and interest rates and therefore the charity does not use foreign exchange forward contracts or interest rate swap contracts to hedge these exposures.

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The Charity has no significant concentration of credit risk.

Liquidity risk

The Charity uses its own cash resources to fund operations and future developments.

Statement of trustees' responsibilities

The trustees (who are also the directors of Eastmoor Community Project Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

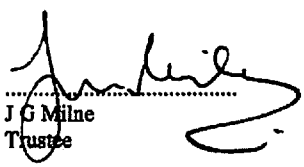
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Eastmoor Community Project Limited

Trustees' Report

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 20 December 2023 and signed on its behalf by:



J G Milne
Trustee

Eastmoor Community Project Limited

Independent Examiner's Report to the trustees of Eastmoor Community Project Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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 Eastmoor Community Project Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....

Damian Hall, ACMA
The Chartered Institute of Management Accountants

26 Green Cliff
Honley
HOLMFIRTH
West Yorkshire
HD9 6JN

20 December 2023

Eastmoor Community Project Limited

Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	252	-	252
Charitable activities	4	-	79,688	79,688
Other trading activities	5	124,761	-	124,761
Investment income	6	1,073	-	1,073
Total income		126,086	79,688	205,774
Expenditure on:				
Raising funds	7	(118,291)	(32,227)	(150,518)
Charitable activities	8	(17,938)	(111,247)	(129,185)
Total expenditure		(136,229)	(143,474)	(279,703)
Net expenditure		(10,143)	(63,786)	(73,929)
Net movement in funds		(10,143)	(63,786)	(73,929)
Reconciliation of funds				
Total funds brought forward		387,237	392,005	779,242
Total funds carried forward	19	377,094	328,219	705,313

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	6,391	-	6,391
Charitable activities	4	28,786	115,165	143,951
Other trading activities	5	149,072	-	149,072
Investment income	6	24	-	24
Total income		184,273	115,165	299,438
Expenditure on:				
Raising funds	7	(126,251)	(28,905)	(155,156)
Charitable activities	8	(28,785)	(116,027)	(144,812)
Total expenditure		(155,036)	(144,932)	(299,968)
Net income/(expenditure)		29,237	(29,767)	(530)
Net movement in funds		29,237	(29,767)	(530)

The notes on pages 13 to 27 form an integral part of these financial statements.

Eastmoor Community Project Limited

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Reconciliation of funds				
Total funds brought forward		358,000	421,772	779,772
Total funds carried forward	19	387,237	392,005	779,242

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 19.

Eastmoor Community Project Limited

(Registration number: 4372563)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	381,287	413,785
Current assets			
Debtors	16	16,602	15,702
Cash at bank and in hand	17	355,612	389,849
		372,214	405,551
Creditors: Amounts falling due within one year	18	(48,188)	(40,094)
Net current assets		324,026	365,457
Net assets		705,313	779,242
Funds of the charity:			
Restricted income funds			
Restricted funds		328,219	392,005
Unrestricted income funds			
Unrestricted funds		377,094	387,237
Total funds	19	705,313	779,242

For the financial 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 27 were approved by the trustees, and authorised for issue on 20 December 2023 and signed on their behalf by:

O M Rowley
Trustee

The notes on pages 13 to 27 form an integral part of these financial statements.

Eastmoor Community Project Limited

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash expenditure		(73,929)	(530)
Adjustments to cash flows from non-cash items			
Depreciation	7	38,924	38,991
Investment income	6	(1,073)	(24)
		(36,078)	38,437
Working capital adjustments			
(Increase)/decrease in debtors	16	(900)	7,476
Increase in creditors	18	8,094	2,284
Net cash flows from operating activities		(28,884)	48,197
Cash flows from investing activities			
Interest receivable and similar income	6	1,073	24
Purchase of tangible fixed assets	15	(6,426)	(14,497)
Net cash flows from investing activities		(5,353)	(14,473)
Net (decrease)/increase in cash and cash equivalents		(34,237)	33,724
Cash and cash equivalents at 1 April		389,849	356,125
Cash and cash equivalents at 31 March		355,612	389,849

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Dower House Flat
Heath
WAKEFIELD
West Yorkshire
WF1 5SL

The principal place of business is:
St Swithuns Community Centre
Amcliffe Road
Eastmoor
WAKEFIELD
West Yorkshire
WF1 4RW

These financial statements were authorised for issue by the trustees on 20 December 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Eastmoor Community Project Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grant income is recognised when there is entitlement, it is probable that the income will be received and the amount can be measured reliably.

Other trading activities

Income includes that received from building and room hire and associated facilities. In addition the income from the Community Centre cafe is included in this category. Income is included for building and room hire in the period of hire. Cafe income is included within the period the food and drink is sold.

Investment income

Interest income on cash deposits is recognised when the interest is credited.

Charitable activities

Income received under contract is recognised as the relevant goods and services are provided.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the cost of the independent examination.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
All individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold buildings	Straight line basis to the end of the lease term
Fixtures, fittings and equipment	20% reducing balance

Trade debtors
Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	252	252
Total for 2023	252	252
Total for 2022	6,391	6,391

4 Income from charitable activities

	Restricted funds £	Total 2023 £
Platinum Jubilee	1,728	1,728
UK CRF ECP Fund	21,390	21,390
Prosperity fund	11,000	11,000
Warm Space grant	9,109	9,109
Help at the Hub	10,050	10,050
WMDC - Capital Grant	25,694	25,694
Kickstart	716	716
	79,687	79,687

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Special Projects	11,632	-	11,632
Other grants	3,075	-	3,075
Covid -19 Grants	14,078	23,146	37,224
UK CRF ECP Fund	-	37,333	37,333
Help at the Hub	-	9,600	9,600
Happy Healthy Holidays	-	30,920	30,920
WMDC - Capital Grant	-	9,084	9,084
Kickstart	-	5,082	5,082
	28,785	115,165	143,950

5 Income from other trading activities

	Unrestricted funds General £	Total 2023 £
Trading income;		
Cafe Income	32,135	32,135
Building hire and room rental	75,502	75,502
Other income from other trading activities	17,124	17,124
	124,761	124,761

	Unrestricted funds General £	Total 2022 £
Trading income;		
Cafe Income	2,253	2,253
Building hire and room rental	146,635	146,635
Other income from other trading activities	184	184
	149,072	149,072

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	1,073	1,073
Total for 2023	1,073	1,073
Total for 2022	24	24

7 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total costs £
Costs of trading activities	62,022	88,496	150,518
Total for 2023	62,022	88,496	150,518
Total for 2022	64,385	90,771	155,156

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Happy Healthy Holidays	6,909	18,868	25,777
Help at the hub	7,540	13,659	21,199
Platinum Jubilee	-	4,448	4,448
UK CRF Fund	11,752	26,508	38,260
Prosperity fund	4,589	7,013	11,602
Warm space	7,355	11,109	18,464
WMDC Capital grant	-	8,719	8,719
Kickstart	716	-	716
Total for 2023	38,861	90,324	129,185
Total for 2022	62,222	82,591	144,813

In addition to the expenditure analysed above, there are also governance costs of £2,457 (2022 - £2,458) which relate directly to charitable activities. See note 9 for further details.

9 Analysis of governance and support costs

Support costs allocated to raising funds

	Basis of allocation	Governance costs £	Finance costs £	Administration costs £	Premises costs including depreciation £
Costs of trading activities	A,B,C	1,191	597	1,693	62,929

	Other support costs £	Total 2023 £	Total 2022 £
Costs of trading activities	22,086	88,496	90,771

Support costs allocated to charitable activities

	Basis of allocation	Premises costs including depreciation £	Total 2023 £	Total 2022 £
Help at the Hub	A,B,C	9,175	9,175	9,600
Happy healthy holidays	A,B,C	21,572	21,572	16,148
Platinum Jubilee	A,C	1,578	1,578	-
Prosperity fund	A,B,C	3,095	3,095	-
Warm Space grant	A,B,C	8,909	8,909	25,663
Covid-19 grants	A,B,C	-	-	14,464
WREN	A,C	-	-	3,751
UK CRF ECP	A,B,C	20,718	20,718	-
Special Projects	A,B,C	-	-	5,711
WMDC Capital grant	C	3,514	3,514	3,085
Kickstart	A,B,C	716	716	1,094
Other grants	A,B,C	-	-	3,075
		69,277	69,277	82,591

Basis of allocation

Reference	Method of allocation
A	Support costs are allocated directly to the activity where possible
B	Employment costs are allocated on the basis of time
C	Depreciation and establishment costs are allocated on the basis of floor area

Governance costs

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	3,575	3,575
	3,575	3,575

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	2,311	2,311
Legal and professional fees	147	147
	2,458	2,458

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	38,924	38,991

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	156,147	173,131
Social security costs	-	7,736
Pension costs	14,154	13,230
	170,301	194,097

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Employees including casual and part-time	9	7

Contributions to the employee pension schemes for the year totalled £11,618 (2022 - £13,230).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £48,490 (2022 - £46,137).

13 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	3,575	2,311

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2022	1,375,008	173,803	1,548,811
Additions	-	6,426	6,426
At 31 March 2023	1,375,008	180,229	1,555,237
Depreciation			
At 1 April 2022	988,282	146,744	1,135,026
Charge for the year	32,227	6,697	38,924
At 31 March 2023	1,020,509	153,441	1,173,950
Net book value			
At 31 March 2023	354,499	26,788	381,287
At 31 March 2022	386,726	27,059	413,785

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of freehold land and buildings and £354,499 (2022 - £386,726) in respect of leaseholds.

16 Debtors

	2023 £	2022 £
Trade debtors	14,621	13,782
Prepayments	1,981	1,920
	16,602	15,702

17 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	399	161
Cash at bank	355,213	389,688
	355,612	389,849

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,874	3,813
Other taxation and social security	2,331	-
Other creditors	-	2,913
Accruals	41,983	33,368
	48,188	40,094

19 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	387,237	125,834	(135,977)	377,094
Restricted funds	392,005	79,688	(143,474)	328,219
Total funds	779,242	205,522	(279,451)	705,313

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				

Eastmoor Community Project Limited

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
General				
Unrestricted fund	387,237	125,985	(169,248)	343,974
Restricted funds				
Building Fund	376,710	-	(28,905)	347,805
Platinum Jubilee	-	1,728	(1,728)	-
Prosperity Fund	-	11,000	(3,095)	7,905
WREN	9,294	-	(3,666)	5,628
Warm Space Grants	-	9,109	(9,109)	-
UK CRF ECP Fund	-	21,390	(21,390)	-
WMDC Capital grant	6,001	-	(6,001)	-
Kickstart	-	716	(716)	-
Help at the hub	-	10,050	(10,050)	-
Happy Healthy Holidays	-	25,694	(25,694)	-
Total restricted funds	392,005	79,687	(110,354)	361,338
Total funds	779,242	205,672	(279,602)	705,312

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
Unrestricted fund	358,001	184,273	(155,037)	387,237
Restricted				
Building Fund	405,615	-	(28,905)	376,710
Prosperity Fund	3,111	37,333	(40,444)	-
WREN	13,045	-	(3,751)	9,294
Warm Space Grants	-	23,146	(23,146)	-
WMDC Capital grant	-	9,084	(3,083)	6,001
Kickstart	-	5,082	(5,082)	-
Help at the hub	-	9,600	(9,600)	-
Happy Healthy Holidays	-	30,920	(30,920)	-
Total restricted funds	421,771	115,165	(144,931)	392,005
Total funds	779,772	299,438	(299,968)	779,242

The specific purposes for which the funds are to be applied are as follows:

Building Fund
The purpose of the Building Fund was to finance the building and furnishing of the Eastmoor Community Centre on land leased to the company by Wakefield Diocesan Church Organisation Society. The building assets financed by the Building Fund are described as Land and Buildings in note 15 to these accounts.

WREN
Under the terms of the grant from WREN the funds provided are restricted as described to carry out improvements to the building.

WMDC - Carer digital inclusion
To support carers to access and use digital equipment

Covid-19 Grants, Foodbank Grants and Covid-19 Projects.
Funding provided from a number of sources to enable the provision of support to the local community during the Covid-19 pandemic.

Help at the Hub iinvolves partner organisations working together such as Citizens Advice, Cash Wise and Live Well Wakefield to offer support and advice to all residents through their local Help at the Hub venue. The service is free to access and can offer support on many issues including money, energy, housing jobs and health.

Happy Healthy Holidays
Funding from Wakefield Council to support children and families during the school holidays to take part in the programme to deliver healthy eating initiatives, physical activities, visits and much more.

WMDC Capital Grant
A grant from Wakefield Council tio allow a number of items of capital expenditure to be procured.

Kickstart
Expenditure on an initiative funded by the Government to create new jobs for those in the age range of 16-24 at risk of long term unemployment.

Prosper
A local independent grant giving organisation. This grant is to be used at discretion, to help those most vulnerable from rising costs.

20 Analysis of net assets between funds

	Unrestricted funds General	Restricted funds	Total funds at 31 March 2023
	£	£	£
Tangible fixed assets	19,071	362,215	381,286
Current assets	318,958	45,162	364,120
Current liabilities	(4,106)	(35,988)	(40,094)
Total net assets	333,923	371,389	705,312

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	19,342	394,443	413,785
Current assets	380,781	24,770	405,551
Current liabilities	(12,886)	(27,208)	(40,094)
Total net assets	387,237	392,005	779,242

21 Analysis of net funds

	At 1 April 2022 £	At 31 March 2023 £
Cash at bank and in hand	389,849	389,849
Net debt	389,849	389,849

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	356,125	33,724	389,849
Net debt	356,125	33,724	389,849

Eastmoor Community Project Limited
Detailed Income and Expenditure Account
Year Ended 31 March 2023

INCOME	2023 £	2023 £	2022 £	2022 £
Donations and legacies		252		6,391
Trading activities				
Building hire and room rental		73,669		146,635
Café income		21,725		2,253
Other income		355		185
		95,749		149,073
Charitable activities				
Special Projects		9,648		11,632
Platinum Jubilee		1,728		-
Help at the Hub		10,050		9,600
Happy Healthy Holidays		25,694		30,920
Prosperity Fund		11,000		-
WMDC - Capital Grant		-		9,084
Kickstart		716		5,082
Other grants		-		3,075
Covid-19 Grants		-		37,224
Warm Space Grant		9,109		-
Active and inspired project		-		37,333
UK CRF ECP Fund		21,390		-
Warburton projects		-		-
		89,335		143,950
Investment Income		1,073		24
Total Income		186,409		299,438
EXPENDITURE				
Staff Costs				
Salaries	143,558		173,131	
Sessional Staffing	8,630		9,070	
Employers NIC	6,495		7,737	
Pensions	11,618		13,230	
Training costs	-	170,301	19	203,187
Central Premises Costs				
Security	3,432		2,280	
Insurance	6,414		6,046	
Light, Heat and Water	13,980		13,426	
Repairs and Maintenance	9,245		8,152	
Cleaning	3,591		4,596	
Sundries		36,662	626	35,126
Office Costs				
Telephone and broadband	5,536		5,386	
Bad Debts				
Computer software	2,792		2,936	
Printing, Postage and Stationery	892	9,220	2,461	10,783
Other Costs				
Special Projects			5,521	
Travel expenses	357	357	816	6,337
Legal and Professional Expenses				
Trade Subscriptions	665		821	
Annual Accounts and Independent Examination	2,382		2,310	
Bookkeeping	1,193		1,723	
Legal fees			147	
Roof survey				
HR consultancy		4,240		5,001
Bank Charges		634		543
Depreciation				
Short leasehold property	32,227		32,227	
Furnishings, fixture and fittings	3,853		3,209	
Office equipment	2,844	38,924	3,555	38,991
Total Expenditure		260,338		299,968
Excess of Expenditure over Income		(73,929)		(530)

EASTMOOR COMMUNITY PROJECT LTD

England & Wales - Charity number 1157557

Accounts

Company registration number: 4372563

Charity registration number: 1157557

Eastmoor Community Project Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Steve Hunt ACA
48 Round Hill
Darton
BARNSLEY
South Yorkshire
S75 5QJ

Eastmoor Community Project Limited

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Eastmoor Community Project Limited

Reference and Administrative Details

Trustees	J G Allott J G Milne J M Milne K G Philip M Rishworth O M Rowley M R Taylor
Senior Management / Leadership Team	C Bann, St Swithuns Community Centre Manager
Charity Registration Number	1157557
Company Registration Number	4372563
	The charity is incorporated in England and Wales.
Registered Office	The Dower House Flat Heath WAKEFIELD West Yorkshire WF1 5SL
Principal Office	St Swithuns Community Centre Arncliffe Road Eastmoor WAKEFIELD West Yorkshire WF1 4RW
Independent Examiner	Steve Hunt ACA 48 Round Hill Darton BARNSLEY South Yorkshire S75 5QJ

Eastmoor Community Project Limited

Strategic Report for the Year Ended 31 March 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

Eastmoor Community Project Limited

Strategic Report for the Year Ended 31 March 2022

Achievements and performance

The start of the year saw the Centre continuing to be used as a vaccination centre with increasing numbers of people passing through the building as the 'Grab a Jab' campaign pushed to get everyone vaccinated with their first and second vaccines. The rental income from their presence accounted for more than 70% of the total income received from room lettings.

Many of the services developed in response to community need during 2020/2021 continued, including the supply of food parcels. Our shopping service gradually reduced as vulnerable people felt safe to go out again. During the year we began to ask that parcels be collected, rather than using staff time to deliver. This was necessary as we began to open the Centre more and more to community and businesses. By June we were seeing the gradual return of our regular groups and business meetings.

The summer of 2021 saw the launch of the national Holidays and Activities Food programme (HAF) with funds distributed to local authorities to support children and their families during school holidays, known in the Wakefield District as WF Happy Healthy Holidays. Eastmoor secured funding from WMDC to take part in the programme and welcomed over 174 during the first part of the programme, delivering healthy eating initiatives, physical activities, visits and much more. A healthy cooked meal was provided on many of the days and packed lunches on days out.

In November 2021, the Centre took part in the Kickstart scheme, again a government initiative to create new jobs for 16 to 24-year olds on Universal Credit who were at risk of long-term unemployment. We employed a part time member of staff for the six-month period the scheme ran for. The project was successful in gaining funding from the Active and Inspired fund using sport and physical activity to benefit young people from ages 6 - 25. The funding was accessed via Wakefield Council's Health Improvement Team. The scheme was extremely successful, however it ceased when the member of staff employed to co-ordinate and run activities took up a position in another organisation.

As we entered a new year, 2022 saw a decline in the use of the Centre for vaccination delivery and by the end of this reporting period, there was only occasional need of our services for this purpose. There was, however, an increasing return of commercial bookings, bringing income to both the Centre and Café on the Moor, with an upturn in requests for buffet food during meetings.

Food bank users, currently receiving food support, who we know are struggling but are engaging with support services such as CAB for help with benefit reviews, budgeting's and debt consolidation have been invited to our new Community Pantry. Information has been shared with all local schools, inviting key workers to make direct referrals for families they believe would benefit from becoming a member. The Pantry officially opened its doors on Thursday 10th March 2022. The first day went ahead without any issues and it was amazing to spend time getting to know the members as they shopped around the pantry. We look forward to building on existing relationships and hopefully signpost members into other services and courses that will better help them and their families in in the future.

In partnership with Woodspeen Training and other providers, we re-established courses at the Centre to help local people into higher education, back into work after unemployment, improve prospects and upgrade qualifications.

Following Russia's invasion of the Ukraine and the resulting refugee crisis we appealed to the local community asking residents to donate medical supplies and other essential items for the Ukrainian people. The support we received from the community was remarkable with many members donating medical supplies and cash which was then used to order a further £450 pounds worth of bandages, dressings, eye wash cases, foil blankets, shears, gloves and wipes. Arrangements were made with the Association of Ukraine in Huddersfield, who agreed to transport the donation to the Polish border. The people from the Ukraine Club passed on their thanks and appreciation for the amazing donation.

Eastmoor Community Project Limited

Strategic Report for the Year Ended 31 March 2022

Financial review

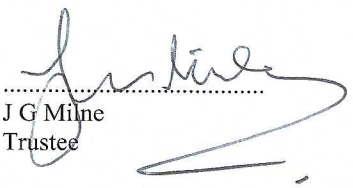
There was a decrease of £530 (2021 increase of £73,136) in funds during the year. Before accounting for depreciation of £38,991 there was an increase in funds of £38,461. Cash funds increased in the year by £33,724 to £389,849. At this level cash reserves are circa 130% (2021 132%) of annual expenditure. Management accounts are produced and presented at the Trustees Meeting on a quarterly basis.

Policy on reserves

The Directors have a policy of a minimum reserve of 30% of the annual running costs. On a short-term basis these have increased above the targeted higher level of reserves, of up to 100% of the annual running costs, due to the uncertainties that the Covid-19 pandemic has brought about.

The level of reserves is reported to the Trustees each month.

The strategic report was approved by the trustees of the charity on 7 December 2022 and signed on its behalf by:



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J G Milne
Trustee

Eastmoor Community Project Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The charity's objects as contained in the company's articles of association are:

To further or benefit the residents of Wakefield and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

Objectives, strategies and activities

We continue to work towards our aims and objectives, helping build the long-term capacity for local residents to participate and contribute to the development of education, training and health initiatives. Asset based workshops and consultation events took place during the year, attended by many local residents, to support us to focus on the assets of the Eastmoor area and how these can be built upon.

Public benefit

In furtherance of the charities objectives activities are undertaken to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 12 February 2002 and registered as a charity on 19 June 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the liability of each member is limited to £1.

Recruitment and appointment of trustees

The board comprises a maximum of 12 members. Of these a maximum of 4 are appointed from each of:-
- The local community
- The Parish of St Andrew and St Mary
- Agencies within the local community

Financial instruments

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use financial derivatives.

Cash flow risk

The Charity's activities expose it to minimal financial risk in the changes in foreign currency exchange rates and interest rates and therefore the charity does not use foreign exchange forward contracts or interest rate swap contracts to hedge these exposures.

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The Charity has no significant concentration of credit risk.

Liquidity risk

The Charity uses its own cash resources to fund operations and future developments.

Statement of trustees' responsibilities

The trustees (who are also the directors of Eastmoor Community Project Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

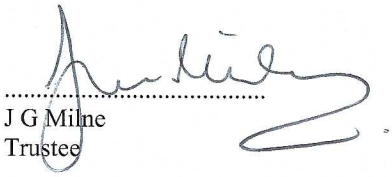
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Eastmoor Community Project Limited

Trustees' Report

The annual report was approved by the trustees of the charity on 7 December 2022 and signed on its behalf by:



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J G Milne
Trustee

Eastmoor Community Project Limited

Independent Examiner's Report to the trustees of Eastmoor Community Project Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Eastmoor Community Project Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

S D Hunt

Steve Hunt ACA
the Institute of Chartered Accountants in England and Wales

48 Round Hill
Darton
BARNSLEY
South Yorkshire
S75 5QJ

Date: 14/12/2022

Eastmoor Community Project Limited

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	6,391	-	6,391
Charitable activities	4	28,786	115,165	143,951
Other trading activities	5	149,072	-	149,072
Investment income	6	24	-	24
Total income		184,273	115,165	299,438
Expenditure on:				
Raising funds	7	(126,251)	(28,905)	(155,156)
Charitable activities	8	(28,785)	(116,027)	(144,812)
Total expenditure		(155,036)	(144,932)	(299,968)
Net income/(expenditure)		29,237	(29,767)	(530)
Net movement in funds		29,237	(29,767)	(530)
Reconciliation of funds				
Total funds brought forward		358,000	421,772	779,772
Total funds carried forward	19	387,237	392,005	779,242

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	1,135	-	1,135
Charitable activities	4	118,549	155,098	273,647
Other trading activities	5	68,501	-	68,501
Investment income	6	87	-	87
Total income		188,272	155,098	343,370
Expenditure on:				
Raising funds	7	(9,153)	(28,905)	(38,058)
Charitable activities	8	(76,330)	(155,846)	(232,176)
Total expenditure		(85,483)	(184,751)	(270,234)
Net income/(expenditure)		102,789	(29,653)	73,136
Net movement in funds		102,789	(29,653)	73,136
Reconciliation of funds				
Total funds brought forward		255,211	451,425	706,636
Total funds carried forward	19	358,000	421,772	779,772

The notes on pages 13 to 27 form an integral part of these financial statements.

Eastmoor Community Project Limited

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 19.

Eastmoor Community Project Limited

(Registration number: 4372563)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	413,785	438,279
Current assets			
Debtors	16	15,702	23,178
Cash at bank and in hand	17	389,849	356,125
		405,551	379,303
Creditors: Amounts falling due within one year	18	(40,094)	(37,810)
Net current assets		365,457	341,493
Net assets		779,242	779,772
Funds of the charity:			
Restricted income funds			
Restricted funds		392,005	421,772
Unrestricted income funds			
Unrestricted funds		387,237	358,000
Total funds	19	779,242	779,772

For the financial 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 27 were approved by the trustees, and authorised for issue on 7 December 2022 and signed on their behalf by:

Olwe M Rowley

O M Rowley
Trustee

Eastmoor Community Project Limited

Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (expenditure)/income		(530)	73,136
Adjustments to cash flows from non-cash items			
Depreciation	7	38,991	37,058
Investment income	6	(24)	(87)
		38,437	110,107
Working capital adjustments			
Decrease/(increase) in debtors	16	7,476	(13,376)
Increase/(decrease) in creditors	18	2,284	(1,546)
Net cash flows from operating activities		48,197	95,185
Cash flows from investing activities			
Interest receivable and similar income	6	24	87
Purchase of tangible fixed assets	15	(14,497)	(6,706)
Net cash flows from investing activities		(14,473)	(6,619)
Net increase in cash and cash equivalents		33,724	88,566
Cash and cash equivalents at 1 April		356,125	267,559
Cash and cash equivalents at 31 March		389,849	356,125

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Dower House Flat
Heath
WAKEFIELD
West Yorkshire
WF1 5SL

The principal place of business is:
St Swithuns Community Centre
Arncliffe Road
Eastmoor
WAKEFIELD
West Yorkshire
WF1 4RW

These financial statements were authorised for issue by the trustees on 7 December 2022.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Eastmoor Community Project Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grant income is recognised when there is entitlement, it is probable that the income will be received and the amount can be measured reliably.

Other trading activities

Income includes that received from building and room hire and associated facilities. In addition the income from the Community Centre cafe is included in this category. Income is included for building and room hire in the period of hire. Cafe income is included within the period the food and drink is sold.

Investment income

Interest income on cash deposits is recognised when the interest is credited.

Charitable activities

Income received under contract is recognised as the relevant goods and services are provided.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the cost of the independent examination.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
All individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold buildings	Straight line basis to the end of the lease term
Fixtures, fittings and equipment	20% reducing balance

Trade debtors
Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	6,391	6,391
Total for 2022	6,391	6,391
Total for 2021	1,135	1,135

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Special Projects	11,632	-	11,632
Other grants	3,075	-	3,075
Covid -19 Grants	14,078	23,146	37,224
Active and inspired project	-	37,333	37,333
Help at the Hub	-	9,600	9,600
Happy Healthy Holidays	-	30,920	30,920
WMDC - Capital Grant	-	9,084	9,084
Kickstart	-	5,082	5,082
	28,785	115,165	143,950

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Special Projects	2,474	-	2,474
The Big Lottery	-	325	325
Covid -19 Grants	116,075	61,246	177,321
WMDC - Carer Digital Inclusion	-	9,949	9,949
Foodbank Grants	-	10,728	10,728
Active and inspired project	-	46,667	46,667
Warburton's projects	-	10,000	10,000
Covid-19 projects	-	16,183	16,183
	118,549	155,098	273,647

5 Income from other trading activities

	Unrestricted funds General £	Total 2022 £
Trading income;		
Cafe Income	2,253	2,253
Building hire and room rental	146,635	146,635
Other income from other trading activities	184	184
	149,072	149,072

	Unrestricted funds General £	Total 2021 £
Trading income;		
Cafe Income	1,901	1,901
Building hire and room rental	64,263	64,263
Other income from other trading activities	2,337	2,337
	68,501	68,501

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	24	24
Total for 2022	24	24
Total for 2021	87	87

7 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total costs £
Costs of trading activities	64,385	90,771	155,156
Total for 2022	64,385	90,771	155,156
Total for 2021	14,804	21,907	36,711

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Happy Healthy Holidays	14,772	16,148	30,920
Help at the hub	-	9,600	9,600
Special Projects	5,921	5,711	11,632
Other grants	-	3,075	3,075
Active and inspired project	14,781	25,663	40,444
WREN	-	3,751	3,751
Covid-19 grants	22,760	14,464	37,224
WMDC Capital grant	-	3,085	3,085
Kickstart	3,988	1,094	5,082
Total for 2022	62,222	82,591	144,813
Total for 2021	121,295	112,228	233,523

In addition to the expenditure analysed above, there are also governance costs of £2,458 (2021 - £2,359) which relate directly to charitable activities. See note 9 for further details.

9 Analysis of governance and support costs

Support costs allocated to raising funds

	Basis of allocation	Governance costs £	Finance costs £	Administration costs £	Premises costs including depreciation £
Costs of trading activities	A,B,C	1,229	862	2,288	62,095

	Other support costs £	Total 2022 £	Total 2021 £
Costs of trading activities	24,297	90,771	21,907

Support costs allocated to charitable activities

	Basis of allocation	Premises costs including depreciation £	Other support costs £	Total 2022 £	Total 2021 £
Help at the Hub	A,B,C	4,800	4,800	9,600	-
Happy healthy holidays	A,B,C	8,074	8,074	16,148	-
WMDC - carer digital inclusion	A,C	-	-	-	2,344
Covid-19 Projects	A,C	-	-	-	10,814
The Big Lottery	A,B,C	-	-	-	150
Active and inspired project	A,C	10,663	15,000	25,663	7,600
Covid-19 grants	A,B,C	-	14,464	14,464	85,067
WREN	A,C	3,751	-	3,751	3,859
Warburton projects	A,C	-	-	-	2,395
Special Projects	A,B,C	5,711	-	5,711	-
WMDC Capital grant	C	3,085	-	3,085	-
Kickstart	A,B,C	1,094	-	1,094	-
Other grants	A,B,C	3,075	-	3,075	-
		40,253	42,338	82,591	112,229

Basis of allocation

Reference	Method of allocation
A	Support costs are allocated directly to the activity where possible
B	Employment costs are allocated on the basis of time
C	Depreciation and establishment costs are allocated on the basis of floor area

Governance costs

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	2,311	2,311
Legal and professional fees	147	147
	2,458	2,458

	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	2,160	2,160
Legal and professional fees	199	199
	2,359	2,359

10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	38,991	37,058

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	173,131	168,977
Social security costs	7,736	7,094
Pension costs	13,230	10,571
	194,097	186,642

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Employees including casual and part-time	7	7

Contributions to the employee pension schemes for the year totalled £13,230 (2021 - £10,571).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £46,137 (2021 - £46,967).

13 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	2,311	2,160

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2021	1,375,008	159,306	1,534,314
Additions	-	14,497	14,497
At 31 March 2022	1,375,008	173,803	1,548,811
Depreciation			
At 1 April 2021	956,055	139,980	1,096,035
Charge for the year	32,227	6,764	38,991
At 31 March 2022	988,282	146,744	1,135,026
Net book value			
At 31 March 2022	386,726	27,059	413,785
At 31 March 2021	418,953	19,326	438,279

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £386,726 (2021 - £418,953) in respect of leaseholds.

16 Debtors

	2022 £	2021 £
Trade debtors	13,782	21,257
Prepayments	1,920	1,921
	15,702	23,178

17 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	161	46
Cash at bank	389,688	356,079
	389,849	356,125

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,813	103
Other taxation and social security	-	3,214
Other creditors	2,913	2,412
Accruals	33,368	32,081
	40,094	37,810

19 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
Unrestricted fund	358,001	184,273	(155,037)	387,237
Restricted funds				
Building Fund	405,615	-	(28,905)	376,710
Active and inspired project	3,111	37,333	(40,444)	-
WREN	13,045	-	(3,751)	9,294
Covid-19 Grants	-	23,146	(23,146)	-
WMDC Capital grant	-	9,084	(3,083)	6,001
Kickstart	-	5,082	(5,082)	-
Help at the hub	-	9,600	(9,600)	-
Happy Healthy Holidays	-	30,920	(30,920)	-
Total restricted funds	421,771	115,165	(144,931)	392,005
Total funds	779,772	299,438	(299,968)	779,242

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				

Eastmoor Community Project Limited

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
General				
Unrestricted fund	255,212	188,272	(85,483)	358,001
Restricted				
Building Fund	434,520	-	(28,905)	405,615
The Big Lottery	-	325	(325)	-
Active and inspired project	-	46,667	(43,556)	3,111
WREN	16,904	-	(3,859)	13,045
Warburton projects	-	10,000	(10,000)	-
Covid-19 Grants	-	61,246	(61,246)	-
Foodbank Grants	-	10,728	(10,728)	-
Covid-19 Projects	-	16,183	(16,183)	-
WMDC - Carer Digital Inclusion	-	9,949	(9,949)	-
Total restricted funds	451,424	155,098	(184,751)	421,771
Total funds	706,636	343,370	(270,234)	779,772

The specific purposes for which the funds are to be applied are as follows:

Building Fund
The purpose of the Building Fund was to finance the building and furnishing of the Eastmoor Community Centre on land leased to the company by Wakefield Diocesan Church Organisation Society. The building assets financed by the Building Fund are described as Land and Buildings in note 15 to these accounts.

WREN
Under the terms of the grant from WREN the funds provided are restricted as described to carry out improvements to the building.

Warburton Projects
Grant funding to run 'Healthy Steps' project. The aim of the project is to help reduce worklessness with our community and improve family's ability to eat healthy on a low income. The project supports parents to increase their employment prospects through developing a range of skills, accessing training opportunities and activities which promote economic and social benefits of employment. The long term benefit of this project will be reduced worklessness amongst families on Eastmoor Estate.

The Big Lottery Fund
Under the terms of the grant received from the Big Lottery the funds provided are restricted to deliver the following outcomes for the beneficiaries:-
- Social isolation will be reduced and independence increased.
- More people will have access to training opportunities leading to improved skills and self esteem.
- Health and well-being will be improved.

WMDC - Carer digital inclusion
To support carers to access and use digital equipment

Active and Inspired
The project is funded by a local authority grant. The aims of the project are to engage children and young people who are not participating in any activities, particularly physical activities. Target groups are Asian girls, African girls and Eastern European boys, building confidence and self-esteem, encouraging attendance at activity session and mentoring.

Covid-19 Grants, Foodbank Grants and Covid-19 Projects.
Funding provided from a number of sources to enable the provision of support to the local community during the Covid-19 pandemic.

Help at the Hub iinvolves partner organisations working together such as Citizens Advice, Cash Wise and Live Well Wakefield to offer support and advice to all residents through their local Help at the Hub venue. The service is free to access and can offer support on many issues including money, energy, housing jobs and health.

Happy Healthy Holidays
Funding from Wakefield Council to support children and families during the school holidays to take part in the programme to deliver healthy eating initiatives, physical activities, visits and much more.

WMDC Capital Grant
A grant from Wakefield Council tio allow a number of items of capital expenditure to be procured.

Kickstart
Expenditure on an initiative funded by the Government to create new jobs for those in the age range of 16-24 at risk of long term unemployment.

20 Analysis of net assets between funds

	Unrestricted funds General	Restricted funds	Total funds at 31 March 2022
	£	£	£
Tangible fixed assets	19,342	394,443	413,785
Current assets	380,781	24,770	405,551
Current liabilities	(12,886)	(27,208)	(40,094)
Total net assets	387,237	392,005	779,242

	Unrestricted funds General	Restricted funds	Total funds at 31 March 2021
	£	£	£
Tangible fixed assets	17,179	421,100	438,279
Current assets	354,340	24,963	379,303
Current liabilities	(13,518)	(24,292)	(37,810)
Total net assets	358,001	421,771	779,772

21 Analysis of net funds

	At 1 April 2021	Financing cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	356,125	33,724	389,849
Net debt	356,125	33,724	389,849

	At 1 April 2020	Financing cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	267,559	88,566	356,125
Net debt	267,559	88,566	356,125

EASTMOOR COMMUNITY PROJECT LTD

England & Wales - Charity number 1157557

Accounts

Company registration number: 4372563

Charity registration number: 1157557

Eastmoor Community Project Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Steve Hunt ACA
48 Round Hill
Darton
BARNSLEY
South Yorkshire
S75 5QJ

Eastmoor Community Project Limited

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Eastmoor Community Project Limited

Reference and Administrative Details

Trustees	J G Allott J G Milne J M Milne K G Philip M Rishworth O M Rowley M R Taylor
Senior Management / Leadership Team	C Bann, St Swithuns Community Centre Manager
Charity Registration Number	1157557
Company Registration Number	4372563
	The charity is incorporated in England and Wales.
Registered Office	The Dower House Flat Heath WAKEFIELD West Yorkshire WF1 5SL
Principal Office	St Swithuns Community Centre Arncliffe Road Eastmoor WAKEFIELD West Yorkshire WF1 4RW
Independent Examiner	Steve Hunt ACA 48 Round Hill Darton BARNSLEY South Yorkshire S75 5QJ

Eastmoor Community Project Limited

Strategic Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

Achievements and performance

Prior to the commencement of this financial year, the Government announced a national lockdown, to help prevent the spread of Covid-19. Advice was given to stay at home wherever possible. As a staff team, on 17 March 2020 we decided to stay open for as long as possible or as long as funding lasted, to respond to our community's needs. This was supported by the Board of Trustees.

By the start of April 2020, we had distributed 'Hello' cards to most of the 4,500 households on the estate, with the help of new volunteers. The cards offered support to those isolating, to collect and deliver shopping, medication, newspapers and hot meals. There was also support for those struggling financially in the form of a food bank, a service we had not offered before.

All these services continue, where they are needed.

None of our regular activities took place and the majority of business bookings cancelled, leaving us without income from the usual sources.

During this period, we were concerned about our financial situation, however it was quickly recognised by the local authority and grant givers that community hubs, who remained open, would need financial support.

Grants came from the local authority for three months running costs and food grants. National Lottery provided an uplift of 10% on the grant we had just completed on. Smaller grant pots, such as Live Well Wakefield, became available for us to bid for with some success.

Over this financial year, there were many donations of money and food bank, from members of the public and organisations. This enabled us to continue to provide the service.

During the 12-month period from April 2020 to March 2021, we responded to 4,600 requests for support, supporting 6,439 people:

- 1,826 Befriending
- 876 Hot Meals
- 833 Food Bank (2,177 benefitted from food parcels)
- 179 Medication pick up
- 227 Supported with shopping
- 286 Referrals to Citizens Advice
- 21 Dog Walking
- 632 Other types of support

In December 2020, the Primary Care Network for our area approached us about hiring space to deliver vaccines. From January 2021 to present, they hold an average of two clinics per week. The income from this has contributed to our financial situation remaining positive.

As we slowly come out of the pandemic, we look to change the way we continue to give food support to those on low incomes. Community Pantries and other initiatives are being investigated.

Social activities and room bookings are tentatively returning, making the Centre vibrant again.

Financial review

There was an increase of £73,136 (2020 £14,255 decrease) in funds during the year. Before accounting for depreciation of £37,058 there was an increase in funds of £110,194. Cash funds increased in the year by £88,566 to £356,125. At this level cash reserves are circa 132% (2020 87%) of annual expenditure. Management accounts are produced and presented at the Trustees Meeting on a quarterly basis.

Policy on reserves

The Directors have a policy of a minimum reserve of 30% of the annual running costs. On a short-term basis these have increased above the targeted higher level of reserves, of up to 100% of the annual running costs, due to the uncertainties that the Covid-19 pandemic has brought about.

The level of reserves is reported to the Trustees each month.

The strategic report was approved by the trustees of the charity on 15 December 2021 and signed on its behalf by:

J G Milne
Trustee

Eastmoor Community Project Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The charity's objects as contained in the company's articles of association are:

To further or benefit the residents of Wakefield and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

Objectives, strategies and activities

We continue to work towards our aims and objectives, helping build the long-term capacity for local residents to participate and contribute to the development of education, training and health initiatives. Asset based workshops and consultation events took place during the year, attended by many local residents, to support us to focus on the assets of the Eastmoor area and how these can be built upon.

Public benefit

In furtherance of the charities objectives activities are undertaken to establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objectives.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 12 February 2002 and registered as a charity on 19 June 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up the liability of each member is limited to £1.

Recruitment and appointment of trustees

The board comprises a maximum of 12 members. Of these a maximum of 4 are appointed from each of:-
- The local community
- The Parish of St Andrew and St Mary
- Agencies within the local community

Financial instruments

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use financial derivatives.

Cash flow risk

The Charity's activities expose it to minimal financial risk in the changes in foreign currency exchange rates and interest rates and therefore the charity does not use foreign exchange forward contracts or interest rate swap contracts to hedge these exposures.

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The Charity has no significant concentration of credit risk.

Liquidity risk

The Charity uses its own cash resources to fund operations and future developments.

Statement of Trustees' Responsibilities

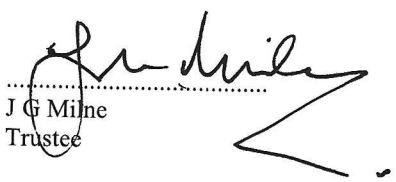
The trustees (who are also the directors of Eastmoor Community Project Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 15 December 2021 and signed on its behalf by:



J G Milne
Trustee

Eastmoor Community Project Limited

Independent Examiner's Report to the trustees of Eastmoor Community Project Limited ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of Eastmoor Community Project Limited 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 your 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Eastmoor Community Project Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

S.D.Hunt

Steve Hunt ACA
the Institute of Chartered Accountants in England and Wales

48 Round Hill
Darton
BARNSLEY
South Yorkshire
S75 5QJ

Date: 20/12/2021

Eastmoor Community Project Limited

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	1,135	-	1,135
Charitable activities	4	118,549	155,098	273,647
Other trading activities	5	68,501	-	68,501
Investment income	6	87	-	87
Total income		188,272	155,098	343,370
Expenditure on:				
Raising funds	7	(9,153)	(28,905)	(38,058)
Charitable activities	8	(76,330)	(155,846)	(232,176)
Total expenditure		(85,483)	(184,751)	(270,234)
Net income/(expenditure)		102,789	(29,653)	73,136
Net movement in funds		102,789	(29,653)	73,136
Reconciliation of funds				
Total funds brought forward		255,211	451,425	706,636
Total funds carried forward	19	358,000	421,772	779,772

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	50	-	50
Charitable activities	4	6,927	177,405	184,332
Other trading activities	5	107,693	-	107,693
Investment income	6	285	-	285
Total income		114,955	177,405	292,360
Expenditure on:				
Raising funds	7	(86,887)	(28,905)	(115,792)
Charitable activities	8	(6,927)	(183,896)	(190,823)
Total expenditure		(93,814)	(212,801)	(306,615)
Net income/(expenditure)		21,141	(35,396)	(14,255)
Net movement in funds		21,141	(35,396)	(14,255)
Reconciliation of funds				
Total funds brought forward		234,070	486,821	720,891
Total funds carried forward	19	255,211	451,425	706,636

The notes on pages 10 to 24 form an integral part of these financial statements.

Eastmoor Community Project Limited

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 19.

Eastmoor Community Project Limited

(Registration number: 4372563)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	15	438,279	468,631
Current assets			
Debtors	16	23,178	9,802
Cash at bank and in hand	17	356,125	267,559
		379,303	277,361
Creditors: Amounts falling due within one year	18	(37,810)	(39,356)
Net current assets		341,493	238,005
Net assets		779,772	706,636
Funds of the charity:			
Restricted income funds			
Restricted funds		421,772	451,425
Unrestricted income funds			
Unrestricted funds		358,000	255,211
Total funds	19	779,772	706,636

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

Directors' responsibilities:

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

The financial statements on pages 7 to 24 were approved by the trustees, and authorised for issue on 15 December 2021 and signed on their behalf by:

O M Rowley
Trustee

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Dower House Flat
Heath
WAKEFIELD
West Yorkshire
WF1 5SL

The principal place of business is:
St Swithuns Community Centre
Arncliffe Road
Eastmoor
WAKEFIELD
West Yorkshire
WF1 4RW

These financial statements were authorised for issue by the trustees on 15 December 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Eastmoor Community Project Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grant income is recognised when there is entitlement, it is probable that the income will be received and the amount can be measured reliably.

Other trading activities

Income includes that received from building and room hire and associated facilities. In addition the income from the Community Centre cafe is included in this category. Income is included for building and room hire in the period of hire. Cafe income is included within the period the food and drink is sold.

Investment income

Interest income on cash deposits is recognised when the interest is credited.

Charitable activities

Income received under contract is recognised as the relevant goods and services are provided.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the cost of the independent examination.

Irrecoverable VAT
Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
All individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold buildings	Straight line basis to the end of the lease term
Fixtures, fittings and equipment	20% reducing balance

Trade debtors
Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	1,135	1,135
Total for 2021	1,135	1,135
Total for 2020	50	50

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Special Projects	2,474	-	2,474
The Big Lottery	-	325	325
WMDC - Carer Digital Inclusion	-	9,949	9,949
Covid -19 Grants	116,075	61,246	177,321
Foodbank Grants	-	10,728	10,728
Active and inspired project	-	46,667	46,667
Covid-19 projects	-	16,183	16,183
Warburton's projects	-	10,000	10,000
	118,549	155,098	273,647

	Unrestricted funds General £	Restricted funds £	Total 2020 £
Local Government Contract	-	28,520	28,520
Special Projects	6,927	-	6,927
The Big Lottery - Awards for all	-	9,845	9,845
The Big Lottery	-	119,137	119,137
WMDC - Carer Digital Inclusion	-	9,913	9,913
Warburton's projects	-	9,990	9,990
	6,927	177,405	184,332

5 Income from other trading activities

	Unrestricted funds General £	Total 2021 £
Trading income;		
Cafe Income	1,901	1,901
Building hire and room rental	64,263	64,263
Other income from other trading activities	2,337	2,337
	68,501	68,501

	Unrestricted funds General £	Total 2020 £
Trading income;		
Cafe Income	23,526	23,526
Building hire and room rental	81,457	81,457
Other income from other trading activities	2,710	2,710
	107,693	107,693

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	87	87
Total for 2021	87	87
Total for 2020	285	285

7 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total costs £
Costs of trading activities	14,804	21,907	36,711
Total for 2021	14,804	21,907	36,711
Total for 2020	106,118	9,674	115,792

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
WMDC - Carer Digital Inclusion	7,605	2,344	9,949
Special Projects	412	-	412
The Big Lottery	175	150	325
Active and inspired project	35,957	7,599	43,556
WREN	-	3,859	3,859
Warburton projects	7,605	2,395	10,000
Covid-19 grants	53,444	85,067	138,511
Foodbank grants	10,728	-	10,728
Covid-19 projects	5,369	10,814	16,183
Total for 2021	121,295	112,228	233,523
Total for 2020	136,299	54,524	190,823

In addition to the expenditure analysed above, there are also governance costs of £2,359 (2020 - £3,745) which relate directly to charitable activities. See note 9 for further details.

9 Analysis of governance and support costs

Support costs allocated to raising funds

	Basis of allocation	Governance costs £	Finance costs £	Staff costs £	Administration costs £
Costs of trading activities	A,B,C	1,080	582	100	1,338

	Premises costs including depreciation £	Total 2021 £	Total 2020 £
Costs of trading activities	18,807	21,907	9,674

Support costs allocated to charitable activities

	Basis of allocation	Premises costs including depreciation £	Other support costs £	Total 2021 £	Total 2020 £
Local Government Contract	A,B,C	-	-	-	23,303
Big Lottery - awards for all	A,C	-	-	-	1,755
WMDC - carer digital inclusion	A,C	2,344	-	2,344	1,974
Covid-19 Projects	A,C	10,814	-	10,814	-
The Big Lottery	A,B,C	150	-	150	21,599
Active and inspired project	A,C	7,600	-	7,600	-
Covid-19 grants	A,B,C	-	85,067	85,067	-
WREN	A,C	3,859	-	3,859	3,993
Warburton projects	A,C	2,395	-	2,395	1,900
		27,162	85,067	112,229	54,524

Basis of allocation

Reference	Method of allocation
A	Support costs are allocated directly to the activity where possible
B	Employment costs are allocated on the basis of time
C	Depreciation and establishment costs are allocated on the basis of floor area

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,160	2,160
Legal and professional fees	199	199
Total for 2021	2,359	2,359
Total for 2020	3,745	3,745

10 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021	2020
	£	£
Depreciation of fixed assets	37,058	36,590

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	168,977	169,563
Social security costs	7,094	7,902
Pension costs	10,571	10,663
	186,642	188,128

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Employees including casual and part-time	7	7

Contributions to the employee pension schemes for the year totalled £10,571 (2020 - £10,663).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £46,967 (2020 - £44,120).

13 Independent examiner's remuneration

	2021	2020
	£	£
Examination of the financial statements	2,160	2,100

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2020	1,375,008	152,600	1,527,608
Additions	-	6,706	6,706
At 31 March 2021	1,375,008	159,306	1,534,314
Depreciation			
At 1 April 2020	923,828	135,149	1,058,977
Charge for the year	32,227	4,831	37,058
At 31 March 2021	956,055	139,980	1,096,035
Net book value			
At 31 March 2021	418,953	19,326	438,279
At 31 March 2020	451,180	17,451	468,631

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £418,953 (2020 - £451,180) in respect of leaseholds.

16 Debtors

	2021 £	2020 £
Trade debtors	21,257	8,882
Prepayments	1,921	920
	23,178	9,802

17 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	46	46
Cash at bank	356,079	267,513
	356,125	267,559

18 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	103	1,454
Other taxation and social security	3,214	2,107
Other creditors	2,412	2,412
Accruals	32,081	33,383
	37,810	39,356

19 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General				
Unrestricted fund	255,212	188,272	(85,483)	358,001
Restricted funds				
Building Fund	434,520	-	(28,905)	405,615
The Big Lottery	-	325	(325)	-
Active and inspired project	-	46,667	(43,556)	3,111
WREN	16,904	-	(3,859)	13,045
Warburton projects	-	10,000	(10,000)	-
Covid-19 Grants	-	61,246	(61,246)	-
Foodbank Grants	-	10,728	(10,728)	-
Covid-19 Projects	-	16,183	(16,183)	-
WMDC - Carer Digital Inclusion	-	9,949	(9,949)	-
Total restricted funds	451,424	155,098	(184,751)	421,771
Total funds	706,636	343,370	(270,234)	779,772

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
General				
Unrestricted fund	234,071	114,955	(93,814)	255,212

Eastmoor Community Project Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Restricted				
Building Fund	463,425	-	(28,905)	434,520
The Big Lottery	-	119,137	(119,137)	-
WREN	20,897	-	(3,993)	16,904
Warburton projects	2,498	9,990	(12,488)	-
Big Lottery Awards for all	-	9,845	(9,845)	-
Local Government contract	-	28,520	(28,520)	-
WMDC - Carer Digital Inclusion	-	9,913	(9,913)	-
Total restricted funds	486,820	177,405	(212,801)	451,424
Total funds	720,891	292,360	(306,615)	706,636

The specific purposes for which the funds are to be applied are as follows:

Building Fund
The purpose of the Building Fund was to finance the building and furnishing of the Eastmoor Community Centre on land leased to the company by Wakefield Diocesan Church Organisation Society.
The building assets financed by the Building Fund are described as Land and Buildings in note 14 to these accounts.

The Big Lottery Fund
Under the terms of the grant received from the Big Lottery the funds provided are restricted to deliver the following outcomes for the beneficiaries:-
- Social isolation will be reduced and independence increased.
- More people will have access to training opportunities leading to improved skills and self esteem.
- Health and well-being will be improved.

WREN
Under the terms of the grant from WREN the funds provided are restricted as described to carry out improvements to the building.

Warburton Projects
Grant funding to run 'Healthy Steps' project. The aim of the project is to help reduce worklessness with our community and improve family's ability to eat healthy on a low income. The project supports parents to increase their employment prospects through developing a range of skills, accessing training opportunities and activities which promote economic and social benefits of employment. The long term benefit of this project will be reduced worklessness amongst families on Eastmoor Estate.

Big Lottery - Awards for all
To provide activities for young people aged 4 to 16 during holiday periods.

Local Government contract
A contract to support the delivery of the Community Harmony Project, providing ESOL learning, Creche facilities, administration support and a Conversation Café.

WMDC - Carer digital inclusion
To support carers to access and use digital equipment

Active and Inspired
The project is funded by a local authority grant. The aims of the project are to engage children and young people who are not participating in any activities, particularly physical activities. Target groups are Asian girls, African girls and Eastern European boys, building confidence and self-esteem, encouraging attendance at activity session and mentoring. The project was due to commence in late 2019. Delays in making suitable appointments to the role of Active and Inspired Project Worker meant that the work with children and young people commenced in late 2020.

Covid-19 Grants, Foodbank Grants and Covid-19 Projects.
Funding provided from a number of sources to enable the provision of support to the local community during the Covid-19 pandemic.

20 Analysis of net assets between funds

	Unrestricted funds General	Restricted funds	Total funds at 31 March 2021
	£	£	£
Tangible fixed assets	17,179	421,100	438,279
Current assets	354,340	24,963	379,303
Current liabilities	(13,518)	(24,292)	(37,810)
Total net assets	358,001	421,771	779,772

	Unrestricted funds General	Restricted funds	Total funds at 31 March 2020
	£	£	£
Tangible fixed assets	14,767	453,864	468,631
Current assets	277,361	-	277,361
Current liabilities	(36,917)	(2,439)	(39,356)
Total net assets	255,211	451,425	706,636

21 Analysis of net funds

	At 1 April 2020	Financing cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	267,559	88,566	356,125
Net debt	267,559	88,566	356,125

	At 1 April 2019	Financing cash flows	At 31 March 2020
	£	£	£
Cash at bank and in hand	227,413	40,146	267,559
Net debt	227,413	40,146	267,559