

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
BARNSELY
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
Registered Office	The charity is incorporated in England and Wales. 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 BARNSELY 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.

Eastmoor Community Project Limited

Strategic Report for the Year Ended 31 March 2021

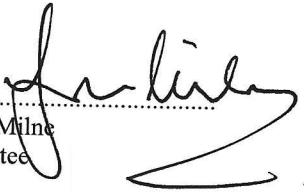
Policy on reserves

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.

Eastmoor Community Project Limited

Trustees' Report

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

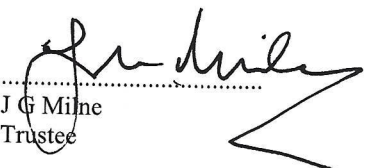
The trustees (who are also the directors of Eastmoor Community Project Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

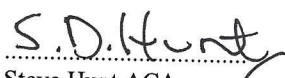
Independent examiner's statement

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.



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

48 Round Hill
Darton
BARNSELY
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.

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

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	<u>356,125</u>	<u>267,559</u>
		379,303	277,361
Creditors: Amounts falling due within one year	18	<u>(37,810)</u>	<u>(39,356)</u>
Net current assets		<u>341,493</u>	<u>238,005</u>
Net assets		<u>779,772</u>	<u>706,636</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		421,772	451,425
Unrestricted income funds			
Unrestricted funds		<u>358,000</u>	<u>255,211</u>
Total funds	19	<u>779,772</u>	<u>706,636</u>

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

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

Eastmoor Community Project Limited

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

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.

Eastmoor Community Project Limited

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

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.

Eastmoor Community Project Limited

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

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

Short leasehold buildings

Fixtures, fittings and equipment

Depreciation method and rate

Straight line basis to the end of the lease term

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.

Eastmoor Community Project Limited

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

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.

Eastmoor Community Project Limited

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

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

Eastmoor Community Project Limited

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

	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
	<u>118,549</u>	<u>155,098</u>	<u>273,647</u>

	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
	<u>6,927</u>	<u>177,405</u>	<u>184,332</u>

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
	<u>68,501</u>	<u>68,501</u>

	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
	<u>107,693</u>	<u>107,693</u>

Eastmoor Community Project Limited

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

6 Investment income

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

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	<u>14,804</u>	<u>21,907</u>	<u>36,711</u>
Total for 2020	<u>106,118</u>	<u>9,674</u>	<u>115,792</u>

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	<u>121,295</u>	<u>112,228</u>	<u>233,523</u>
Total for 2020	<u>136,299</u>	<u>54,524</u>	<u>190,823</u>

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.

Eastmoor Community Project Limited

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

9 Analysis of governance and support costs

Support costs allocated to raising funds

		Governance costs £	Finance costs £	Staff costs £	Administration costs £
Costs of trading activities	Basis of allocation A,B,C	<u>1,080</u>	<u>582</u>	<u>100</u>	<u>1,338</u>
		Premises costs including depreciation		Total 2021	Total 2020
Costs of trading activities		£ <u>18,807</u>		£ <u>21,907</u>	£ <u>9,674</u>

Eastmoor Community Project Limited

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

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
		<u>27,162</u>	<u>85,067</u>	<u>112,229</u>	<u>54,524</u>

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	<u>2,359</u>	<u>2,359</u>
Total for 2020	<u>3,745</u>	<u>3,745</u>

10 Net incoming/outgoing resources

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

Eastmoor Community Project Limited

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

	2021 £	2020 £
Depreciation of fixed assets	<u>37,058</u>	<u>36,590</u>

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	<u>10,571</u>	<u>10,663</u>
	<u>186,642</u>	<u>188,128</u>

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 No	2020 No
Employees including casual and part-time	<u>7</u>	<u>7</u>

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	<u>2,160</u>	<u>2,100</u>

Eastmoor Community Project Limited

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

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	<u>-</u>	<u>6,706</u>	<u>6,706</u>
At 31 March 2021	<u>1,375,008</u>	<u>159,306</u>	<u>1,534,314</u>
Depreciation			
At 1 April 2020	923,828	135,149	1,058,977
Charge for the year	<u>32,227</u>	<u>4,831</u>	<u>37,058</u>
At 31 March 2021	<u>956,055</u>	<u>139,980</u>	<u>1,096,035</u>
Net book value			
At 31 March 2021	<u>418,953</u>	<u>19,326</u>	<u>438,279</u>
At 31 March 2020	<u>451,180</u>	<u>17,451</u>	<u>468,631</u>

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	<u>1,921</u>	<u>920</u>
	<u>23,178</u>	<u>9,802</u>

17 Cash and cash equivalents

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

Eastmoor Community Project Limited

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

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
	<u>37,810</u>	<u>39,356</u>

19 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
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	<u>451,424</u>	<u>155,098</u>	<u>(184,751)</u>	<u>421,771</u>
Total funds	<u>706,636</u>	<u>343,370</u>	<u>(270,234)</u>	<u>779,772</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
<i>General</i>				
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	<u>486,820</u>	<u>177,405</u>	<u>(212,801)</u>	<u>451,424</u>
Total funds	<u><u>720,891</u></u>	<u><u>292,360</u></u>	<u><u>(306,615)</u></u>	<u><u>706,636</u></u>

Eastmoor Community Project Limited

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

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.

Eastmoor Community Project Limited

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

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