

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
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	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 Advice, 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

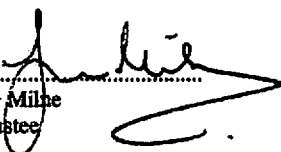
There was a decrease of £73,928 (2022 decrease of £530) in funds during the year. Before accounting for depreciation of £38,924 there was a decrease in funds of £35,004. Cash funds decreased by £34,684 in the year to £355,004. At this level cash reserves are circa 136% (2022 130%) of annual expenditure. 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 Milhe
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

Eastmoor Community Project Limited

Trustees' Report

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.

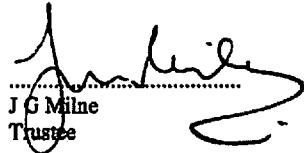
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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').

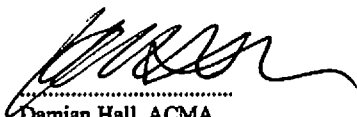
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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		<u>358,000</u>	<u>421,772</u>	<u>779,772</u>
Total funds carried forward	19	<u>387,237</u>	<u>392,005</u>	<u>779,242</u>

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.

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

Eastmoor Community Project Limited

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

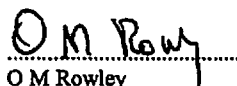
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	381,287	413,785
Current assets			
Debtors	16	16,602	15,702
Cash at bank and in hand	17	<u>355,612</u>	<u>389,849</u>
		372,214	405,551
Creditors: Amounts falling due within one year	18	<u>(48,188)</u>	<u>(40,094)</u>
Net current assets		<u>324,026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

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

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	<u>(1,073)</u>	<u>(24)</u>
		(36,078)	38,437
Working capital adjustments			
(Increase)/decrease in debtors	16	(900)	7,476
Increase in creditors	18	<u>8,094</u>	<u>2,284</u>
Net cash flows from operating activities		<u>(28,884)</u>	<u>48,197</u>
Cash flows from investing activities			
Interest receivable and similar income	6	1,073	24
Purchase of tangible fixed assets	15	<u>(6,426)</u>	<u>(14,497)</u>
Net cash flows from investing activities		<u>(5,353)</u>	<u>(14,473)</u>
Net (decrease)/increase in cash and cash equivalents		(34,237)	33,724
Cash and cash equivalents at 1 April		<u>389,849</u>	<u>356,125</u>
Cash and cash equivalents at 31 March		<u>355,612</u>	<u>389,849</u>

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

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

Eastmoor Community Project Limited

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

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 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.

Eastmoor Community Project Limited

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

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.

Eastmoor Community Project Limited

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

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.

Eastmoor Community Project Limited

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

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 2023

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

Eastmoor Community Project Limited

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

		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
		<u>79,687</u>	<u>79,687</u>
	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
	<u>28,785</u>	<u>115,165</u>	<u>143,950</u>

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
	<u>124,761</u>	<u>124,761</u>

Eastmoor Community Project Limited

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

	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
	<u>149,072</u>	<u>149,072</u>

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	<u>1,073</u>	<u>1,073</u>
Total for 2022	<u>24</u>	<u>24</u>

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	<u>62,022</u>	<u>88,496</u>	<u>150,518</u>
Total for 2022	<u>64,385</u>	<u>90,771</u>	<u>155,156</u>

8 Expenditure on charitable activities

Eastmoor Community Project Limited

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

	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

Eastmoor Community Project Limited

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

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
		<u>69,277</u>	<u>69,277</u>	<u>82,591</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 2023 £
Independent examiner fees		
Examination of the financial statements	<u>3,575</u>	<u>3,575</u>
	<u>3,575</u>	<u>3,575</u>

Eastmoor Community Project Limited

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

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

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>38,924</u>	<u>38,991</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:

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

	2023 No	2022 No
Employees including casual and part-time	<u>9</u>	<u>7</u>

Eastmoor Community Project Limited

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

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	<u>3,575</u>	<u>2,311</u>

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	<u>-</u>	<u>6,426</u>	<u>6,426</u>
At 31 March 2023	<u>1,375,008</u>	<u>180,229</u>	<u>1,555,237</u>
Depreciation			
At 1 April 2022	988,282	146,744	1,135,026
Charge for the year	<u>32,227</u>	<u>6,697</u>	<u>38,924</u>
At 31 March 2023	<u>1,020,509</u>	<u>153,441</u>	<u>1,173,950</u>
Net book value			
At 31 March 2023	<u>354,499</u>	<u>26,788</u>	<u>381,287</u>
At 31 March 2022	<u>386,726</u>	<u>27,059</u>	<u>413,785</u>

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.

Eastmoor Community Project Limited

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

16 Debtors

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

17 Cash and cash equivalents

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

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
	<u>48,188</u>	<u>40,094</u>

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	<u>392,005</u>	<u>79,688</u>	<u>(143,474)</u>	<u>328,219</u>
Total funds	<u>779,242</u>	<u>205,522</u>	<u>(279,451)</u>	<u>705,313</u>
	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

Eastmoor Community Project Limited

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

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 involves 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 to 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	<u>(4,106)</u>	<u>(35,988)</u>	<u>(40,094)</u>
Total net assets	<u>333,923</u>	<u>371,389</u>	<u>705,312</u>

Eastmoor Community Project Limited

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

	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	<u>(12,886)</u>	<u>(27,208)</u>	<u>(40,094)</u>
Total net assets	<u>387,237</u>	<u>392,005</u>	<u>779,242</u>

21 Analysis of net funds

		At 1 April 2022 £	At 31 March 2023 £
Cash at bank and in hand		<u>389,849</u>	<u>389,849</u>
Net debt		<u>389,849</u>	<u>389,849</u>
	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	<u>356,125</u>	<u>33,724</u>	<u>389,849</u>
Net debt	<u>356,125</u>	<u>33,724</u>	<u>389,849</u>

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

INCOME	2023 £	2023 £	2022 £	2021 £
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
		<u>95,749</u>		<u>149,073</u>
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		-		-
		<u>89,335</u>		<u>143,950</u>
Investment Income		1,073		24
Total Income		186,409		299,438
EXPENDITURE				
Staff Costs				
Salaries	143,558		173,131	
Seasonal 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		<u>260,338</u>		<u>299,968</u>
Excess of Expenditure over Income		<u>(73,929)</u>		<u>(530)</u>