



The Access Point, Brickgarth, Easington Lane, DH5 0LE

www.elcap.org.uk

Tel: 0191 5261071 Email: info@elcap.org.uk

Charity No: 1093390

Company No: 04299792



Sunderland
SHINING STARS 2021

City Winner

**Easington Lane
Community Access Point**

Category:
Organisation of the Year



**Easington Lane
Community Access Point
(A Company Limited by Guarantee)**

**Trustees' Annual Report and
Financial Statements for the period
1st April 2022 to 31st March 2023**

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Section 1: Reference and Administrative details

Charity Name: Easington Lane Community Access Point

Other name the charity uses: ELCAP

Charity registration number: 1093390

Company number: 04299792

Registered Office: The Access Point, Brickgarth, Easington Lane, DH5 0LE

Names of the trustees who manage the charity:

Mrs R Grey	Chair
Mr R I Moody	Vice-Chair until 24 th April 2023
Mrs L Cleary	
Mr G Corner	resigned 27 th February 2023
Cllr D Geddis	
Mr J Hogan	died 9 th December 2022
Mrs A Ivison	
Cllr C Rowntree	appointed 13 th June 2022
Mrs C Smith	
Mr D T Todd	
Mr J Waters	
Cllr S Waterston	
Mrs K White	Vice-Chair from 24 th April 2023

Principal Staff Members:

Mr. Dave Ellison	Transport & Environmental Manager until 31 st July 2023
Mr. Shaun Newton	Centre Coordinator
Mrs. Gemma O'Brien	Transport & Environmental Manager from 1 st August 2023
Mrs. Christine Willis	Community Activities Coordinator

Advisors:

Independent Examiner: Connected Voice Business Services, Higham House, Higham Place, Newcastle upon Tyne, NE1 8AF

Bankers: Barclays, Market Place, Durham, DH1 3ND
Flagstone, 26-27 Oxendon Street, London, SW1Y 4EL



Section 2: Structure, governance and management

2.1 Legal Structure and Governing Document

ELCAP is a charitable company limited by guarantee, incorporated in 2001. The company (No. 4299792) was established on 24th September 2001 under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The Articles of Association were updated and agreed by Special Resolution on 3rd March 2022.

ELCAP is also registered as a charity with the Charity Commission (No. 1093390).

2.2 Trustee selection methods including details of any constitutional provisions

The Annual General Meeting provides the opportunity for the Directors to present their annual report, accounts and plans in addition to the election of Directors and the appointment of the Independent Examiner. Prospective directors complete an Application Form including a skills scan which ensures the Board has the requisite skills and expertise to manage the charity.

The governing document provides for representation from local residents who manage the project for local people, where there are a maximum 15 seats on the Board, of which at least 6 must reside in Easington Lane.

The directors of the company are also charity trustees for the purposes of charity law, and under the company's Articles, are known as members of the Board of Directors. The Directors meet regularly throughout the year to transact business.

In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

2.3 Policies and procedures for the induction and training of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association, trustees are nominated and elected from the membership at the AGM.

Each trustee retires annually, and all are eligible for re-election at the next Annual General Meeting. The AGM held 27th February 2023 saw George Corner not seeking re-election after many years' service on the Board and in June 2022 Claire Rowntree was co-opted onto the Board helping ELCAP maintain direct links with Sunderland City Council.

Each prospective trustee is provided with a copy of 'The essential trustee: what you need to know, what you need to do (CC3)' and a Trustee application form including skills audit and declaration. Once completed this is reviewed by the Board and a suitable recommendation made for the Board's consideration. Appropriate training opportunities (eg Safeguarding; GDPR; Health & Safety; First Aid etc) beyond induction are made available to each and every trustee.

2.4 The charity's organisational structure and any wider network with which the charity works.

During the financial year, ELCAP was governed by its Board of Trustees, who have overall responsibility for the charity, and ensures that its governance, finance and management structures are managed appropriately. The Board appoints its Officers and at the AGM held in February 2023 Rita Grey was re-elected Chair and the office of Vice-Chair left until the following meeting. At the April meeting Bob Moody indicated that he would not be standing for re-election and Kay White was appointed as Vice-Chair.

The operational responsibility of ELCAP is delegated to the Principal Staff Members as listed on page 2, and who are responsible for the staff team.

The Board meets at regular intervals to consider reports and recommendations made by the Principal Staff Members, who are supervised by the Chair and Vice-Chair between Board meetings. There are four Sub-committees which support the work of the Board: The Finance & General Purposes Committee; Transport Committee; Buildings and Open Spaces Committee and the Events Committee. All sub-committees have a defined membership which includes both trustees and staff members but the majority of members are trustees. All Sub-Committees and Sub-Groups have terms of reference that list the purpose of each committee or group, its membership, and their lines of reporting.

ELCAP works with a wide range of charities, community groups, membership bodies and statutory bodies. The networks and membership organisations that ELCAP actively engages with are as follows:

3TBL	3Together Big Local
DCA	Durham Community Action
LWF	Living Wage Foundation
NCVO	National Council for Voluntary Organisations
SLWAG	Sunderland Living Wage Action Group
SVSA	Sunderland Voluntary Sector Alliance
VCAS	Voluntary and Community Action Sunderland
VCS	Coalfield Area VCS Network
VONNE	Voluntary Organisations Network North East



ELCAP 2022-23

2.5 Staff and Volunteers

The operational responsibility of ELCAP is delegated to the Principal Staff Members as listed on page 2, and they, in turn, manage the operational team composed of employees and volunteers thus ensuring events, activities and services are ran in a smooth and efficient manner.

During the year in question, we have seen the number of employees grow, yet again. We welcomed Les Robson and Mick Smail as two new Drivers as well as Sam Bell as an additional Activities Assistant with specific responsibilities as a cook.

The year in question saw the formal support given during the COVID Pandemic eventually come to an end and the remaining support brought into our general ways of working but then in the second half of the year ELCAP responded to the Cost-of-Living Crisis and provided targeted support which was ran and supervised from within the staff team.

January 2023 saw Hetton Buddies start their Buddies Toddler Session on a Monday morning using our Creche and also utilising Sarah our Activities Assistant (Early Years) to plan and run the session.

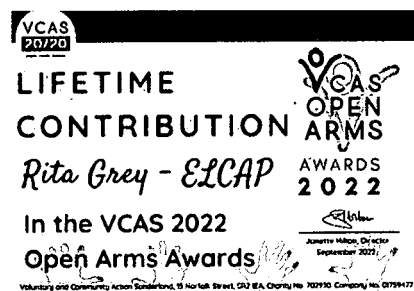
The trustees would like to acknowledge the fact that many individuals continue to contribute freely of their time and energy in putting others first by enabling ELCAP to provide activities and services by serving on a voluntary basis in one or more of the following capacities:

- Minibus drivers
- Transport assistants
- Reception cover
- Shop cover
- Maintenance and Gardening
- Exhibitions and displays
- Event and activity operations (eg lunch clubs, toddler groups, kids activities etc)

In addition to the staff and volunteer teams we are most thankful that we have access to advice and information from our partners which include the likes of Sunderland City Council; Sunderland VCS Alliance; Coalfield Regeneration Trust; GF Foundation; Virgin Money Foundation and Gentoo etc.

The Board would like to give recognition to the contribution of:

- Dave Ellison who although retired as Transport & Environmental Manager and continued working as a driver stepped back into the Manager's role and remains so at the end of the Financial Year.
- Rita Grey, our Chair of Trustees, who was recognised for her many years of service to both ELCAP and the community of Easington Lane through being awarded with not one but two awards:
 - The 2022 North East Charity Champion of the Year
 - The 2022 Lifetime Contribution Award in the VCAS Open Arms Awards



Section 3: Objectives and activities

3.1 Summary of the purposes of the charity as set out in its governing document

Easington Lane Community Access Point (ELCAP) is a Community Hub including a Community Transport Scheme ran from its premises on Brickgarth, Easington Lane.

The governing document of the charity was updated in March 2022 and the objects are summarised as:
the advancement of education; provide facilities for social welfare and recreation; manage a Community Centre; to provide a Community Transport service; to maintain and manage a heritage museum; and to promote social inclusion.

3.2 Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.

The year in question has seen ELCAP's range of activities, events and services grow as well as seeing new groups using our premises and vehicles as well as ourselves. An average week will see a footfall of around 2,000 of people accessing our premises and vehicles. The footfall includes everyone who accesses our premises and services regardless of whether they are ELCAP events and activities or those of a third party.

All of the groups and partners largely match our own objects and the range of activities offered and provided for include:

Warm space provision; lunch clubs; IT classes; Maths & English classes; Tiny Tots Toddler sessions; Disabled Club; Slimming World; Kids Clubs; Brass Band Practice; Bingo Clubs; Physical exercise groups and activities; Heritage Meetings; Craft Classes; Food Bank; Rock n Roll Nights; Private parties and bookings; Voluntary, Community and Social Enterprise Network Meetings; Lunch Club trips; Educational trips; social outings etc.

3.3 Statement confirming whether the trustees have regard to the guidance issued by the Charity Commission on public benefit.

The Trustees considered the Charity Commission's guidance on public benefit, and updated the objects of the charity in 2022 after considering current and future services. The Trustees consider how planned activities contribute to the aims and objectives they have set and came to the conclusion that the Charity's activities did fall within the charitable objects and were therefore of public benefit.

3.4 Contribution made by volunteers

Although the staff team has grown every year for the last five years ELCAP could not function without the support of a small army of volunteers, including trustees, who offer their time so willingly and freely. A conservative estimate would be that ELCAP, its User Groups and partners typically see 400 hours volunteered each and every week and based on ELCAP's minimum salary level of £12.00ph plus on-costs this equates to an in-kind contribution of around £275k. This figure is not included in any of the financial statements.

Section 4: Achievements and Performance

4.1 Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.

Throughout the year we continued to work alongside statutory bodies and sector partners to offer events, activities and services both on-site and offsite.

Our delivery partners include:

3Together Big Local; Active Families NE CIC; Community Opportunities; Great Annual Savings; HALO (the Hetton Aspirations Linking Opportunities); Hetton Buddies; Hetton Colliery Railway 200; Hetton New Dawn; Hetton Town Council; Sunderland City Council (including the Coalfield Area Committee); Sunderland Voluntary Sector Alliance; The Positive Living Company CIC.

ELCAP can only do what it does through its premises, its vehicles and its personnel and all have seen changes over this last year.

In relation to our premises we have seen new lighting installed in our creche, the hall and the hall annexe. Electrical power was laid to the polytunnel, and electric heaters installed. The 5-yearly electrical inspection passed with flying colours. New flooring was laid in the entranceway of the main building and with the ongoing touching up of paintwork meant the premises remained presentable and welcoming.

The vehicular fleet saw a 17-plate accessible minibus added to the fleet during the year increasing the fleet to six minibuses enabling the carrying of 93 passengers at any one time, and of the six minibuses, three are accessible through the means of an electrical hoist at the rear.

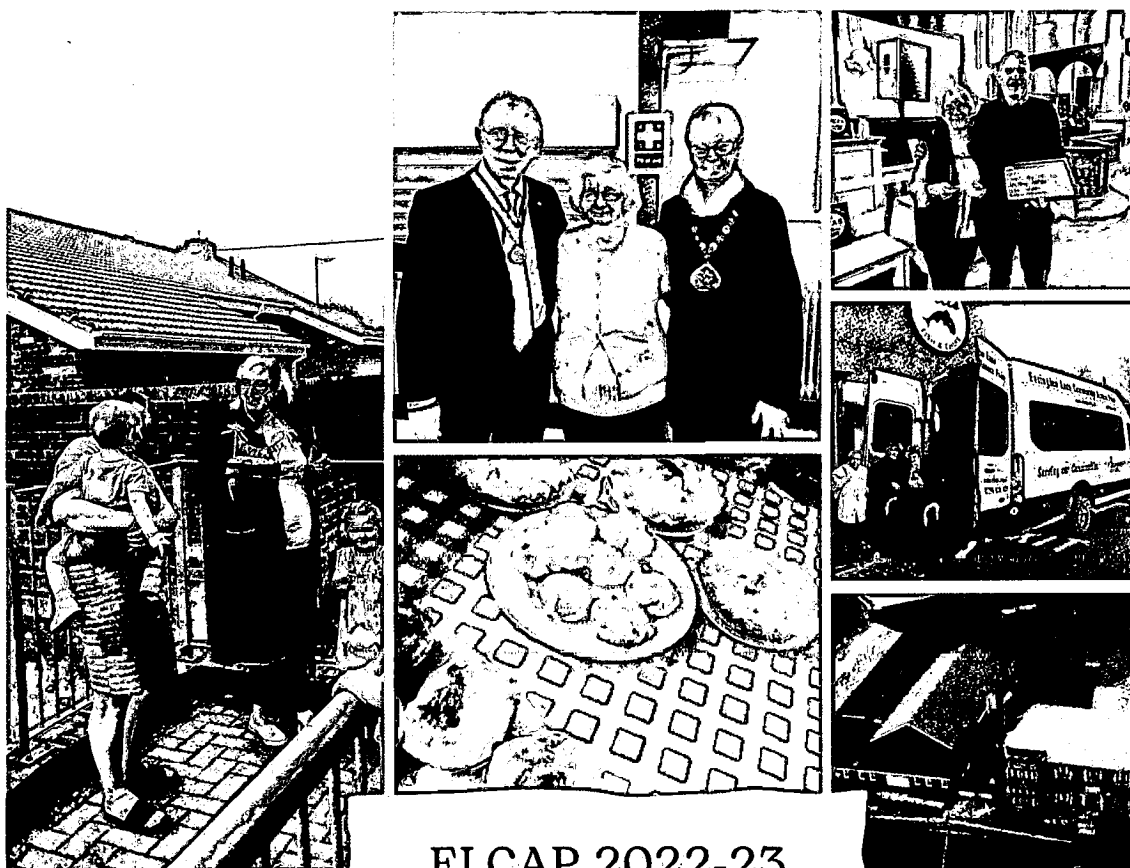
In relation to personnel, we have seen changes to the employed staff as noted above alongside which we have seen a growth in the number of volunteers offering their time and talents for the benefit of the local community.

In relation to Financial Management, during the year ELCAP streamlined its financial management including opening of an account Flagstone account through the CAF Charity Deposit Platform. This reduced the number of bank accounts that ELCAP operated as well as gaining higher levels of interest through the CAF Charity Deposit Platform.

The year began with the continuation of the Community Renewal Fund which enabled ELCAP to recruit two of our Activity Assistants and also receive some grant funding towards their salaries, this enabled us to have dedicated members of staff for the creche facility and to oversee the kitchen for our lunch club and coffee morning.

All events, activities, user groups and private bookings contribute to ELCAP's Social Value commitments and requirements. The general principles that ELCAP adheres to are as follows:

- ELCAP's group activities and those activities provided by our User Groups and Partners must provide a clear public benefit which gives social, educational, health and/or wellbeing benefit to participating residents from our area of benefit.
- Private hire activities must also create a public benefit and make a positive contribution to the finances of ELCAP.
- ELCAP strives to provide low cost, suitable and accessible spaces and resources to meet the needs for our residents.
- ELCAP aims to develop accessible popular services, events and social opportunities for the benefit of our residents and in particular the socially excluded.



ELCAP 2022-23

Section 5: Financial Review

5.1 Review of the charity's financial position at the end of the period and amount of reserves held.

It has been another very satisfactory year for the charity and we are happy with the current state of the charity's finances. The Statement of Financial Activities reports a deficit of £70,879 and this was due to the restricted funding held at the start of the pandemic spent in the year in question. Total reserves at the year-end stand at £260,482 with £134,584 unrestricted and the remaining £125,898 being restricted.

5.2 Statement explaining the policy for holding reserves stating why they are held

ELCAP's policy is that unrestricted reserves should be at a sufficient level to cover the future unrestricted costs of the charity for a period of between six and 12 months. Having this level of reserves would enable the charity to continue its work should income fall, allowing time for additional funding to be secured.

The unrestricted reserved of the charity at 31st March 2023 amounted to £134,584 of which free reserves (ie those not tied up in fixed assets and designated funds) amounted to £53,583. Any additional reserves are held to provide a capital fund for building repairs and maintenance that will be required for the upkeep of the premises.

The risks covered by the reserves have been identified as:

- The loss/reduction in grant funding to cover salaries
- The loss/reduction in centre and transport usage resulting in a loss of income

5.3 Reasons for holding zero reserves

ELCAP has no plans to hold zero reserves.

5.4 Details of fund materially in deficit

There are no funds in deficit.

5.5 Explanation of any uncertainties about the charity continuing as a concern

There are no current concerns about the charity continuing as a going concern.

Section 6: Statement of Trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Approved by the Trustees on 19 December 2023 and signed on their behalf by:

Mrs R Gray
Chair

Rita Grey
Rita Grey (Dec 20, 2023 11:05 GMT)

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2023

I report on the financial statements of Easington Lane Community Access Point for the year ended 31 March 2023, which are set out on pages 12 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Institute of Chartered Accountants in England & Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.


Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Lilian Hetherington FCA
Fellow of the Institute of Chartered Accountants in England & Wales
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4DX


Lilian Hetherington (Dec 20, 2023 11:11 GMT)

Date: 20/12/2023

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<u>Income from:</u>					
Donations and legacies	6	2,146	2,254	4,400	5,910
Charitable activities					
Grants and contracts	7	12,500	113,757	126,257	114,675
Other trading activities	8	49,707	83,630	133,337	79,658
Investments	9	1,074	-	1,074	107
Total income		65,427	199,641	265,068	200,350
<u>Expenditure on:</u>					
Raising funds	10	4,019	223	4,242	5,931
Charitable activities					
Operation of the charity	11	73,620	258,085	331,705	271,630
Total expenditure		77,639	258,308	335,947	277,561
Net movement of funds		(12,212)	(58,667)	(70,879)	(77,211)
<u>Reconciliation of funds</u>					
Total funds brought forward		146,796	184,565	331,361	408,572
Total funds carried forward		134,584	125,898	260,482	331,361

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 14 to 22 form an integral part of these financial statements.

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

Charity Number 1093390

Company Number 04299792

BALANCE SHEET

As at 31 March 2023

	Notes	£	Total 2023 £	£	Total 2022 £
Fixed assets					
Tangible assets	18		80,276		80,568
Total fixed assets			80,276		80,568
Current assets					
Debtors	19	4,582		25,038	
Cash at bank and in hand	20	179,481		260,558	
Total current assets		184,063		285,596	
Creditors: amounts falling due within one year	21	(3,857)		(34,803)	
Net current assets			180,206		250,793
Total assets less current liabilities			260,482		331,361
Total net assets or liabilities			260,482		331,361
Funds of the charity					
Unrestricted income funds			134,584		146,796
Restricted income funds			125,898		184,565
Total funds			260,482		331,361

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 14 to 22 form an integral part of these financial statements.

These financial statements were approved by the Board on: 19 December 2023

and are signed on its behalf by:

Mrs R Grey
Chair

Rita Grey
Rita Grey (Dec 20, 2023 11:05 GMT)

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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) (effective 1 January 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Easington Lane Community Access Point meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £134,584 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.7 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.8 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to be set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis:

Motor Vehicles	Straight line over four years
Computer equipment and fixtures and fittings	Straight line over four years

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
6 Donations and legacies				
Donations and gifts	2,146	2,254	4,400	5,910
	<u>2,146</u>	<u>2,254</u>	<u>4,400</u>	<u>5,910</u>
7 Charitable activities				
<u>Income from grants</u>				
Transport	-	13,879	13,879	15,644
Buildings, IT and Wifi	-	54,974	54,974	4,887
Salaries	-	33,050	33,050	56,085
Events	-	-	-	9,142
Job retention Scheme	-	-	-	27,644
Other	12,500	11,854	24,354	1,273
	<u>12,500</u>	<u>113,757</u>	<u>126,257</u>	<u>114,675</u>
8 Other trading activities				
Event income	11,798	3,803	15,601	-
Room & Hall hire	22,776	-	22,776	17,732
Bus hire		79,604	79,604	41,099
Fundraising events	7,865	223	8,088	8,409
Other miscellaneous	889	-	889	5,667
Shop Sales	6,379	-	6,379	6,751
	<u>49,707</u>	<u>83,630</u>	<u>133,337</u>	<u>79,658</u>
9 Income from investments				
Bank interest	1,074	-	1,074	107
	<u>1,074</u>	<u>-</u>	<u>1,074</u>	<u>107</u>

Income was £265,068 (2022: £200,350) of which £65,427 was unrestricted or designated (2022: £37,809) and £199,641 was restricted (2022: £162,541)

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
10 Raising funds				
Staging fundraising events	4,019	223	4,242	5,931
	<u>4,019</u>	<u>223</u>	<u>4,242</u>	<u>5,931</u>
11 Charitable activities				
<u>Direct costs</u>				
Wages	25,017	140,668	165,685	126,009
Insurance	4,996	7,300	12,296	11,486
Consumables & Activity Costs	-	1,368	1,368	366
Project Costs	902	11,011	11,913	11,666
<u>Support costs</u>				
Legal and professional fees	1,457	642	2,099	2,677
Support staff other costs	1,771	-	1,771	775
Sundries	-	-	-	3,908
Bus & travel	2,518	41,893	44,411	41,624
Rates and waste	989	-	989	1,036
Utilities	9,249	-	9,249	7,036
Cleaning	1,386	-	1,386	757
Repairs & renewals	10,152	8,522	18,674	2,362
Telephone	2,902	1,263	4,165	4,108
Postage and stationery	395	1,139	1,534	522
Event costs	5,388	9,370	14,758	-
Bad debt write off	-	-	-	22,621
Depreciation	3,378	34,909	38,287	32,499
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	1,512	-	1,512	1,285
Other accountancy	1,608	-	1,608	893
	<u>73,620</u>	<u>258,085</u>	<u>331,705</u>	<u>271,630</u>

Expenditure on charitable activities was £335,947 (2022: £277,561) of which £77,639 was unrestricted or designated (2022: £57,649) and £258,308 was restricted (2022: £219,912)

Bad debts were written off in the prior year totalling £22,621.

12 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	1,512	1,285
Other accountancy services paid to the examiner	1,608	893
	<u>3,120</u>	<u>2,178</u>

EASINGTON LANE COMMUNITY ACCESS POINT

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

13 Analysis of staff costs and the cost of key management personnel

	2023 £	2022 £
Salaries and wages	136,452	103,854
Social security costs	23,169	16,313
Pension costs (defined contribution pension plan)	6,064	5,842
	<u>165,685</u>	<u>126,009</u>

No employee received remuneration above £60,000 (2022: £nil)

The key management personnel of the charity, comprise the trustees, the charity manager and the transport manager. The total employee benefits of the key management personnel of the charity were £45,042.

14 Staff numbers

The average monthly head count was 13 staff (2022: 6 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

The parts of the charity in which the employee's work	2023 Number	2022 Number
Fundraising	0.5	0.5
Charitable activities	6.5	5.5
	<u>7.0</u>	<u>6.0</u>

15 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

16 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £2,599 (2022: £2,512). There was £0 outstanding as at 31 March 2023 (2022: £0)

17 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

	Motor Vehicles	Fixture, fittings and equipment	Office and Computer equipment	Total
	£	£	£	£
18 Tangible fixed assets				
Cost				
Balance brought forward	133,306	116,336	61,581	311,223
Additions	37,995	-	-	37,995
Disposals	-	-	-	-
Balance carried forward	171,301	116,336	61,581	349,218
Depreciation				
Balance brought forward	62,291	107,153	61,211	230,655
Depreciation charge for year	34,909	3,255	123	38,287
Disposals	-	-	-	-
Balance carried forward	97,200	110,408	61,334	268,942
Net book value				
Brought forward	71,015	9,183	370	80,568
Carried forward	74,101	5,928	247	80,276

19 Debtors and prepayments (receivable within 1 year)

	2023 £	2022 £
Debtors	4,582	1,342
VAT	-	8,870
Other debtors	-	14,826
	4,582	25,038

20 Cash at bank and in hand

	2023 £	2022 £
Deposit account	150,000	240,278
Cash at bank	27,831	19,331
Cash in hand	1,650	949
	179,481	260,558

21 Creditors and accruals (payable within 1 year)

	2023 £	2022 £
Trade creditors	2,345	-
Taxation and social security	-	1,116
Wages and pension	-	5,688
Accruals		
Independent examination of accounts	1,512	2,178
Other accruals	-	2,285
Other creditors	-	23,536
	3,857	34,803

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

22 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

23 Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	143,697	65,427	(77,639)	-	131,485
Designated funds					
Capital fund	3,099	-	-	-	3,099
Totals	146,796	65,427	(77,639)	-	134,584

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

Analysis of movement in restricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Transport	58,594	94,098	(142,706)	-	9,986
Salaries	68,234	33,050	(78,011)	-	23,273
Events	9,866	3,698	(5,242)	-	8,322
Building	7,703	1,000	(3,525)	-	5,178
Garden	1,586	4,527	(4,981)	-	1,132
History Books	430	-	(160)	-	270
Tampon tax	4,210	-	(1,724)	-	2,486
Covid ELCAP	30,977	-	(4,094)	-	26,883
Warm Spaces	-	49,552	(5,457)	-	44,095
Space4	1,792	11,853	(11,012)	-	2,633
Repairs	1,173	-	(1,173)	-	-
Gas GNR	-	1,640	-	-	1,640
External fundraising	-	223	(223)	-	-
Totals	184,565	199,641	(258,308)	-	125,898

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For the year ended 31 March 2023

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Transport	Combination of restricted and designated funds to provide the Transport Service
Salaries	The employment of the Activity Coordinator and Assistants
Events	Sessional costs, workshops, trips for ELCAP's groups.
COVID	Core costs, increased operational costs and development costs throughout and
Building	The development of the buildings and open spaces
Garden	The development and maintenance of the garden spaces
History books	The development, maintenance and promotion of the Heritage Room and Book publishing
Tampon Tax	Peer support groups and events for people living with the menopause to connect, learn and support one another.
SPACE4	Funds provided by SPACE4 for the purchase of food items for their Food Distribution Programme. Funds are replenished as they are spent.
Repairs	Funds received to cover the cost of criminal damage to the vehicles and premises
Warm Spaces	To help disadvantaged people by providing a warm space.

Transfers between funds

	Reason for transfer	Amount £
Between restricted funds	Net Nil over the restricted projects transfers were made to allocate costs to appropriate restricted fund.	-

24 Capital commitments

As at 31 March 2023, the charity had no capital commitments (2022 -£nil)

25 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	80,276	-	80,276
Cash at bank and in hand	53,583	125,898	179,481
Other net current assets/(liabilities)	725	-	725
	<u>134,584</u>	<u>125,898</u>	<u>260,482</u>

26 Guarantee

There have been no guarantees given by the charity at 31 March 2023.

27 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2023.

28 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 05 October 2001 as a body corporate under part 11 of the Charities Act 2011.