

CHARITY REGISTRATION NUMBER: 1091715

**ECYPS**  
**Unaudited Financial Statements**  
**31 March 2021**

**SOUTHGATE ACCOUNTING**

Chartered accountants  
81 Ulleswater Road  
Southgate  
London  
N14 7BN

# ECYPS

## Financial Statements

Year ended 31 March 2021

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# ECYPS

## Trustees' Annual Report

### Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

#### Chair's report

#### Reference and administrative details

<b>Registered charity name</b>	ECYPS
<b>Charity registration number</b>	1091715
<b>Principal office</b>	The Ark, Unit 1 Marsh House 500 Montagu Road London England

#### The trustees

K Abdillahi	(Retired 30 May 2020)
N Sultana	
C Whetstone	(Retired 31 December 2020)
G Jimpson	
Ms C Freeman	
Ms C McDonald	(Appointed December 2020)

<b>Independent examiner</b>	W B Flynn FCA 81 Ulleswater Road Southgate London N14 7BN
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#### Structure, governance and management

##### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity, registered with the Charity Commission as a charity on 23 April 2002. The charity was established under a Constitution adopted on 4 July 2001 and amended firstly on 18 March 2002 and again on 18th May 2011.

The Constitution defines the charity's objects, powers and how it is to be governed.

# ECYPS

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### Structure, governance and management *(continued)*

#### Recruitment of Trustees

The Executive Committee tries to ensure that it reflects the diversity and needs of the community that is being served by using a variety of avenues for recruitment. The organisation will be looking to expand the depth of the management committee and ensure that it has the appropriate range of skills covering the work being carried out. The board is kept abreast of developments by the director at regular committee meetings.

New trustees will be offered a full induction programme including access to other local and regional training.

#### Organisational structure

The charity is managed by a body of trustees known as the Executive Committee, comprising between five and twelve members. The trustees meet regularly to review and agree areas of policy and the strategic direction of the charity.

A scheme of delegation is in place and the day-to-day responsibility for the provision of services rests with the director, who manages the operation of the charity, supervises the staff team, and ensures that the team continues to develop its skills and working practices.

#### Staffing and Staff Recruitment

All staff, both paid and voluntary, are subject to safe recruitment procedures and have to undergo interview, disclosure and barring checks and the provision of two references, before a position can be confirmed. Staff are encouraged to take part in local and regional training programmes and conferences. They are provided with course study time when completing vocational training programmes where these lead to the enhancement of services offered by the organisation.

Staff also represent the third sector on local partnerships and forums.

#### Risk Management

The Executive Committee and management team have established a risk register based on guidance given by the Charity Commission.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

# ECYPS

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### Objectives and activities

#### Objectives and aims

The objectives of the charity are:

- \* To advance the education of the public, particularly but not exclusively, the children, young persons and their families in Enfield by providing out of school clubs and by supporting the voluntary sector childcare providers in Enfield.
- \* The protection and preservation of health for young children and their families within Enfield.
- \* The relief of poverty and disability among children, young people and their families within Enfield.

# ECYPS

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### Achievements and performance

#### ACHIEVEMENTS AND PERFORMANCE

##### Operations Manager's Report

This year has been an incredibly difficult year with the country being hit with the pandemic. When the Government announced lock down ECYPS Immediately went live across a wide range of social media platforms including Facebook, Twitter, Instagram and continuing services via zoom. With over 7000 impressions on twitter and 400 individuals viewing our facebook activities, plus ECYPS signed up to 20 local groups facebook where regular posts were shared.

These are some of the regular online activities ECYPS provided during Covid19:

Parenting support

Storytime for under 5's

Pilates

Physical fitness sessions for children and young people

Snack Attack and healthy cooking

Mindfulness

Scribeasy-a creative platform for children to write stories using visual images Face painting

Make up tips

Creative arts and craft sessions

Covid19 survival kit to improve mental wellbeing

Weekly Dance sessions

Podcasting

Online safety

Information and helplines

We were successful in securing funding to update our outdated I.T systems. With funding from London Community Foundation, The National Lottery, City Bridge, we continued to keep our freelancers employed whilst many people around the country were being furloughed.

##### ECYPS Food bank

We expanded our food bank from the foyer to The Source, a larger unit to accommodate the vast numbers of people attending the food bank. People from various backgrounds queued to collect essential and nutritious food to place meals for their families on the table. In total this year we provided 24,000 food parcels to families, thanks to regular deliveries from The Felix Project and collections from Lidl and Waitrose. We also secured funding from LBE to provide cooked food to the most vulnerable people in our community, around 2000 meals were provided over six months. During school holidays we were involved in delivering food parcels to families who were struggling to provide meals for their children. At Christmas 120 families were provide with gifts and hampers donated by Ethical Edit, Postal Union and Global One. We identified that there was a high percentage of people from the Bulgarian and Turkish community accessing the food banks, approximately 70% of our clients were from these community groups. We will be working in partnership with Edmonton Community Partnership to provide 14,000 food parcels across 7 schools in Edmonton, one of the highest area of deprivation in London.

##### Youth provision

During Covid19 initially we provided youth provision via zoom. However, as the first lock down eased, ECYPS adhered to strict guidelines from NYC, London Youth and the Government to provide face to face provision to young people. We carried out Covid19 risk assessments and ensured rigorous cleaning regimes were in place to keep everyone safe including taking temperature, wearing masks,

# ECYPS

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

social distancing, track and trace. Throughout the rest of the year we continued to deliver youth provision so that young people had access to a safe space to support their mental wellbeing, keeping young people physically active and ensuring they had a healthy meal to combat holiday hunger. In the summer holidays we delivered 4 weeks of activities including mental well-being workshop, graffiti workshop, healthy cooking, and multi sports.

With autumn on its way, we secured further funding to continue our 'I Feel Good' sessions which gave many of the young people an opportunity to escape the impact of living in overcrowded conditions and specifically for young carers, essential respite so that they could spend time with other young people. ECYPS provided pampering sessions, cycling sessions including a make-over, facials, massage, creative art, Muay Thai and green finger projects.

#### Mental Well Being

The impact of Covid19 had a detrimental impact on the lives of families. Subsequently we created a Youtube video highlighting the views of young people and the impact of Covid19 restrictions on their lives. The video clip is available to watch on our website and has been circulated on social media, officers within the London Borough of Enfield and the wider community. Their powerful message of coping with the lockdown has been echoed by the community who were coping with many challenges during this year. We identified that there was a gap in children and families struggling to cope with stress, anxiety and the impact of Covid19 on their daily lives. Laura Farleigh delivered train the trainer for ECYPS staff team on mindfulness-'My Wise Friend' which we rolled out in December for professionals working directly with young people but also for staff and volunteers to encourage them to self-care and maintain a healthy relationship with themselves. We continued our Pilates and fitness sessions online to keep families physically and mentally active. We also provided weekly mindfulness sessions online including guided meditation, colour therapy, Breathing buddy, mini mindfulness.

#### Healthy Eating

Our regular online 'snack attack' was accessed by 150 people, using every day things available in the kitchen cupboard to make a quick healthy afternoon lunch at an affordable price. With so many families struggling to provide meals for their children during lock down, it was essential to support families make nutritious fun meals that were prepared within twenty minutes.

#### Counselling

During Covid19 we offered West Lea School counselling sessions to alleviate the demands on CAMHS. 50 sessions were provided to the young people effected by Covid19. Due to the increase in domestic abuse, significant numbers of parents and children were struggling to cope with Covid19. Additionally we offered one-one counselling sessions at The ARK. As soon as we promoted the sessions we were inundated with referrals from partner agencies including Change and Challenge, Parent support, Enfield Parents and Children and many self-referrals. In total we provided 56 sessions of counselling to parents at the ARK. We are currently looking at further funding to continue this vital service.

#### Vaccination Centres and Track and Trace

ECYPS was considerably involved in encouraging people from the black and ethnic minority groups to take up Covid19 vaccinations. There was a lot of resistance from many communities to take up the vaccination. We worked in partnership with faith organisations and community organisations to promote and support the roll out of vaccinations. We also worked with NHS to promote webinars in various community led information sessions including Nigerian community, South Asian community, Bulgarian community and many more. In partnership with SAMAFAL and Medicare we offered vaccinations at The ARK, this was hugely successful and included the administration of the second jab.

# **ECYPS**

## **Trustees' Annual Report *(continued)***

### **Year ended 31 March 2021**

#### Swift Riders Cycling club

We continued to deliver one to one cycling sessions, as the lockdown eased we restarted our women's cycling sessions in small groups. Many of the women took up cycling as a positive way to deal with their mental well-being. Staff and volunteers shared cycling videos online to encourage families to keep active during lockdown. A huge thank you to TfL cycling grants and EnfieldCycling for funding the project.

ECYPS was funded by the local authority to continue its safeguarding programme for local organisations. This has been expanded in the last twelve months (see Director's Report). It has continued to offer its Disclosure and Barring registration service, which caters for approximately 500 people per annum.

Hamida Ali

Operations Manager

# ECYPS

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

#### **Achievements and performance** *(continued)*

#### ECYPS ACTING CHAIR'S REPORT

Acting Chair Report                      April 2020 - March 2021

In common with most organisations, it proved to be a challenging year for ECYPS with the demands of the pandemic forcing the organisation to implement a range of changes to its provision and the manner in which services were delivered.

The management team and staff were able to embrace the changes forced upon them and recognise the value of facing a situation which makes us all re-think the way we work and the way in which we can best support our local families.

It is a credit to the organisation that it managed to stay open during the whole of the pandemic and provide vital local services to the community, at a time when many services had to close their doors. This was against a backdrop of members of staff and their families contracting COVID and some members of staff suffering bereavement.

As we move towards the new financial year, we again have to re-assess how our future services will be delivered and how we will continue to meet the wide range of engagement needs of our different client groups. This will in part be driven by government guidelines and the national policies of governing bodies.

The past year has made us more flexible and creative in our approach and has also made us more acutely aware of changes in the local demographics as well as the availability of funds in a constrained environment. This will influence our approach into the hopefully less fraught times ahead in 2021/2022.

Christine Freeman

Acting Chair

# ECYPS

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### **Achievements and performance** *(continued)*

#### ECYPS DIRECTOR'S REPORT

Director's Report April 2020 to March 2021

In common with most organisations, we could not have anticipated the events of 2020 and the impact that this would have on our operations.

It is always positive to re-assess the way in which we work and the way in which our services are delivered, so although we would not have chosen to have those changes thrust upon us without forward planning, we can also appreciate that it has made us open up more channels through which we can communicate

The immediate changes involved increasing our foodbank provision from serving 30 - 50 families a week to catering for up to 300 families a week. This also involved building creative partnerships with other local charities as well as a local café, to meet the demands of both food bank customers as well as local families requiring home deliveries throughout successive lockdowns. This put enormous pressure on the staff team and we thank all the volunteers who came forward to assist during this time.

We were fortunate to receive emergency funding via the London Funders arrangement and with support from both City Bridge and the National Lottery, managed to upgrade our IT systems and on line presence very quickly, to be able to maintain services for families on line, offering activities for all ages from pre-school right up to adult activities.

Many of the direct services provided by ECYPS to children, young people and adults, are designed to support mental well being and we are pleased to say that some of our funding was used for counselling services - both on line and face to face - for all age groups.

Our training programmes for local organisations continued on line.

As the new business year looms, we will be able to maintain both an on-line presence as well as face-to-face services. We have increased our range of training programmes for the new year and have to say that although Zoom has been a blessing during the pandemic, it will be wonderful to return to face-to-face training, as personal interaction allows people to raise questions and issues that are perhaps less likely to be raised via the on-line medium.

The pandemic arrangements also brought us closer to the local community, as so many more people were accessing our foodbank provision. Prior to lockdown, we had not had contact with the ethnic Turkish Bulgarian community at all and engagement with the Bulgarian community locally had been patchy. We are now prioritising this contact for the year ahead to ensure that local residents from these communities will have access to the full range of services on offer from ECYPS, as detailed in the Operations Manager report.

Here's to a less restricted year ahead and the reinstatement of our forums to enhance local engagement.

Claire Whetstone  
Director

# ECYPS

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### **Achievements and performance** *(continued)*

#### **Forward Planning**

The positive aspect of lockdown towards the end of March was that ECYPS in common with many organisations, was forced to embrace new ways of working and utilise web based provision and social media, more effectively. ECYPS will look to improve its online provision beyond March 2021.

This will require upgrading equipment and the purchase of new ancillary components to ensure that the organisation can work effectively with parents, young people and professionals if remote working is required for longer periods.

Having also run training programmes on domestic abuse, ECYPS has also become aware of a gap in provision for men locally and will look to access funding to address this in 2021/22.

#### **Financial review**

#### **Reserves Policy**

The Executive Committee has agreed a reserves policy which requires that:

\* Free reserve to be maintained at a level that ensures charity core activity can continue during a period of unforeseen circumstances

\* Free reserves take into account any risks associated with each stream of income and expenditure varying from that budgeted, changes to activity levels, and changes in legislation that require changes in service delivery.

The Executive Committee considers that free reserves should be maintained at a level equivalent to three months staff costs. Current levels are considered adequate.

# ECYPS

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

### Plans for future periods

#### Plans for Future Periods

Working in conjunction with partner agencies Edmonton Community Partnership, Shpresa, and Grassroots Food Hub, we are planning an increase in counselling provision together with the introduction of two literacy programmes at the Ark aimed at both adults and children. These are entitled 'Touch Type Read' and 'Spell and Scribeasy'. We are also hoping to gain funding to run our regular 'I Feel Good' sessions for children and young people experiencing significant challenges in their lives.

ECYPS has funding bids in place for new initiatives around sport and physical activity and will be working with London Borough of Enfield to submit funding bids to increase the number of mentors locally, which cross-sector services agree has a shortfall in provision.

The trustees' annual report was approved on 27 October 2021 and signed on behalf of the board of trustees by:



C Freeman

Chair

# ECYPS

## Independent Examiner's Report to the Trustees of ECYPS

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of ECYPS ('the charity') for the year ended 31 March 2021.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



WB Flynn, FCA  
Independent Examiner

16 November 2021

81 Ulleswater Road  
Southgate  
London  
N14 7BN

# ECYPS

## Statement of Financial Activities

Year ended 31 March 2021

		2021		2020
	Unrestricted	Restricted	Total funds	Total funds
Note	funds	funds	£	£
	£	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	100	–	100
Charitable activities	5	3,730	227,026	<b>230,756</b>
Investment income	6	168	–	<b>168</b>
Other income	7	22,702	(22,702)	–
		<u>26,700</u>	<u>204,324</u>	<u>231,024</u>
	<b>8,9</b>	<u>23,661</u>	<u>209,958</u>	<u>233,619</u>
<b>Total expenditure</b>		<u>23,661</u>	<u>209,958</u>	<u>233,619</u>
		<u>3,039</u>	<u>(5,634)</u>	<u>(2,595)</u>
<b>Net expenditure and net movement in funds</b>		<u>3,039</u>	<u>(5,634)</u>	<u>(2,595)</u>
		<u>(19,501)</u>	<u>423,447</u>	<u>403,946</u>
<b>Reconciliation of funds</b>		<u>(19,501)</u>	<u>423,447</u>	<u>403,946</u>
Total funds brought forward		<u>(19,501)</u>	<u>423,447</u>	<u>403,946</u>
<b>Total funds carried forward</b>		<u>(16,462)</u>	<u>417,813</u>	<u>401,351</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 23 form part of these financial statements.

**ECYPS**  
**Statement of Financial Position**  
**31 March 2021**

	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	15		8,590	11,452
<b>Current assets</b>				
Debtors	16	3,833		(13,029)
Cash at bank and in hand		<u>408,263</u>		<u>411,450</u>
		<u>412,096</u>		<u>398,421</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>19,335</u>		<u>5,927</u>
<b>Net current assets</b>			<u>392,761</u>	<u>392,494</u>
<b>Total assets less current liabilities</b>			<u>401,351</u>	<u>403,946</u>
<b>Net assets</b>			<u>401,351</u>	<u>403,946</u>
<b>Funds of the charity</b>				
Restricted funds			417,813	423,447
Unrestricted funds			<u>(16,462)</u>	<u>(19,501)</u>
<b>Total charity funds</b>	19		<u>401,351</u>	<u>403,946</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2021, and are signed on behalf of the board by:



N Sultana  
Treasurer

The notes on pages 14 to 23 form part of these financial statements.

# ECYPS

## Notes to the Financial Statements

Year ended 31 March 2021

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Ark, Marsh House, 500 Montagu Road, London, N9 0UR, UK.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Disclosure exemptions

Advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are that the charity will continue to be a going concern.

# ECYPS

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# ECYPS

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

All fixed assets are initially recorded at cost.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor Vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

# ECYPS

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# ECYPS

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Core	18,024	102,350	120,374
London Community Response	–	10,577	10,577
Team London	–	1,521	1,521
CRB Services	1,634	–	1,634
West Lea Counselling	–	5,735	5,735
Mental Health Forum	–	1,526	1,526
MOPAC - I feel good	–	628	628
Softplay	–	801	801
Pilates	140	–	140
LGBT	–	–	–
Online Parenting	–	686	686
Global One	–	523	523
Misc	25	–	25
Teenage Project	–	1,842	1,842
School Hunger Project	–	5,330	5,330
Youth Service	–	–	–
Y&P Aqa	–	349	349
NHS / CCG	–	–	–
Goals 4 Girls	–	–	–
Awards 4 All	–	–	–
Sport England	–	–	–
CHIPS Project	–	3,608	3,608
Sports England - Small Grants	–	8,684	8,684
Cash 4 Kids	–	1,669	1,669
Bountagu Core	–	–	–
BBC Children in Need	–	1,748	1,748
Mayor of London - Cycling	–	1,868	1,868
National Lottery (Covid 19 Support)	37	32,706	32,743
London Community Response	–	27,654	27,654
London Support	–	153	155
Support costs	3,801	–	3,799
	<u>23,661</u>	<u>209,958</u>	<u>233,619</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Core	107,493	–	107,493
London Community Response	–	–	–
Team London	–	2,967	2,967
CRB Services	7,980	–	7,980
West Lea Counselling	–	280	280
Mental Health Forum	–	687	687
MOPAC - I feel good	566	–	566
Softplay	–	2,664	2,664
Pilates	–	–	–
LGBT	–	766	766
Online Parenting	–	3	3
Global One	–	–	–
Misc	–	52,649	52,649
Teenage Project	–	4,076	4,076

# ECYPS

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

School Hunger Project	–	–	–
Youth Service	–	371	371
Y&P Aqa	–	212	212
NHS / CCG	–	407	407
Goals 4 Girls	–	1,202	1,202
Awards 4 All	–	3,600	3,600
Sport England	–	203	203
CHIPS Project	–	449	449
Sports England - Small Grants	–	7,423	7,423
Cash 4 Kids	–	454	454
Bountagu Core	–	6,588	6,588
BBC Children in Need	–	–	–
Mayor of London - Cycling	–	695	695
National Lottery (Covid 19 Support)	–	180	183
London Community Response	–	–	–
London Support	–	–	–
Support costs	2,802	–	2,799
	<u>118,841</u>	<u>85,876</u>	<u>204,717</u>

#### 9. Expenditure on charitable activities by activity type

	Grant funding of activities	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Core	120,374	–	120,374	107,493
London Community Response	10,577	–	10,577	–
Team London	1,521	–	1,521	2,967
CRB Services	1,634	–	1,634	7,980
West Lea Counselling	5,735	–	5,735	280
Mental Health Forum	1,526	–	1,526	687
MOPAC - I feel good	628	–	628	566
Softplay	801	–	801	2,664
Pilates	140	–	140	–
LGBT	–	–	–	766
Online Parenting	686	–	686	3
Global One	523	–	523	–
Misc	25	–	25	52,649
Teenage Project	1,842	–	1,842	4,076
School Hunger Project	5,330	–	5,330	–
Youth Service	–	–	–	371
Y&P Aqa	349	–	349	212
NHS / CCG	–	–	–	407
Goals 4 Girls	–	–	–	1,202
Awards 4 All	–	–	–	3,600
Sport England	–	–	–	203
CHIPS Project	3,608	–	3,608	449
Sports England - Small Grants	8,684	–	8,684	7,423
Cash 4 Kids	1,669	–	1,669	454
Bountagu Core	–	–	–	6,588
BBC Children in Need	1,748	–	1,748	–
Mayor of London - Cycling	1,868	–	1,868	695

# ECYPS

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

National Lottery (Covid 19 Support)	32,743	–	<b>32,743</b>	183
London Community Response	27,654	–	<b>27,654</b>	–
London Support	155	–	<b>155</b>	–
Governance costs	–	3,799	<b>3,799</b>	2,799
	<u>229,820</u>	<u>3,799</u>	<u><b>233,619</b></u>	<u>204,717</u>

#### 10. Analysis of support costs

	<b>Total 2021</b>	Total 2020
	£	£
Governance costs	<u><b>2800</b></u>	<u>2,800</u>

#### 11. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2021</b>	2020
	£	£
Depreciation of tangible fixed assets	<u><b>2,862</b></u>	<u>3,598</u>

#### 12. Independent examination fees

	<b>2021</b>	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>2,800</b></u>	<u>2,800</u>

#### 13. Staff costs

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

	<b>2021</b>	2020
	£	£
Wages and salaries	<b>128,212</b>	135,583
Social security costs	<b>9,039</b>	10,018
Employer contributions to pension plans	<u><b>1,884</b></u>	<u>1,598</u>
	<u><b>139,135</b></u>	<u>147,199</u>

The average head count of employees during the year was 4 (2020: 4).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

#### 14. Trustee remuneration and expenses

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

# ECYPS

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 15. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2020 and 31 March 2021	<u>18,179</u>	<u>5,636</u>	<u>23,815</u>
<b>Depreciation</b>			
At 1 April 2020	7,384	4,979	12,363
Charge for the year	<u>2,698</u>	<u>164</u>	<u>2,862</u>
At 31 March 2021	<u>10,082</u>	<u>5,143</u>	<u>15,225</u>
<b>Carrying amount</b>			
At 31 March 2021	<u>8,097</u>	<u>493</u>	<u>8,590</u>
At 31 March 2020	<u>10,795</u>	<u>657</u>	<u>11,452</u>

#### 16. Debtors

	2021 £	2020 £
Trade debtors	<u>3,833</u>	<u>(13,029)</u>

#### 17. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	14,652	2,921
Accruals and deferred income	3,023	2,807
Social security and other taxes	1,660	199
	<u>19,335</u>	<u>5,927</u>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,884 (2020: £1,598).

# ECYPS

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>(19,501)</u>	<u>26,700</u>	<u>(23,661)</u>	<u>-</u>	<u>(16,462)</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	<u>81,323</u>	<u>18,017</u>	<u>(118,841)</u>	<u>-</u>	<u>(19,501)</u>

##### Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted Fund 1	<u>423,447</u>	<u>204,324</u>	<u>(209,958)</u>	<u>-</u>	<u>417,813</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Restricted Fund 1	<u>437,938</u>	<u>71,385</u>	<u>(85,876)</u>	<u>(14,491)</u>	<u>423,447</u>

#### 20. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	8,590	-	<b>8,590</b>
Current assets	(5,717)	417,813	<b>412,096</b>
Creditors less than 1 year	<u>(19,335)</u>	<u>-</u>	<u><b>(19,335)</b></u>
<b>Net assets</b>	<u>(16,462)</u>	<u>417,813</u>	<u><b>401,351</b></u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	11,452	-	11,452
Current assets	(25,026)	423,447	398,421
Creditors less than 1 year	<u>(5,927)</u>	<u>-</u>	<u>(5,927)</u>
<b>Net assets</b>	<u>(19,501)</u>	<u>423,447</u>	<u>403,946</u>

# **ECYPS**

## **Management Information**

**Year ended 31 March 2021**

**The following pages do not form part of the financial statements.**

# ECYPS

## Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	<u>100</u>	<u>5</u>
<b>Charitable activities</b>		
Grant income	217,357	80,399
CRB	3,729	6,118
Miscellaneous Income	9,168	1,178
Sports England small grants	<u>502</u>	<u>1,082</u>
	<u>230,756</u>	<u>88,777</u>
<b>Investment income</b>		
Bank interest receivable	<u>168</u>	<u>620</u>
	<u>231,024</u>	<u>89,402</u>
Purchases	67,450	34,440
Wages and salaries	128,212	135,583
Employer's NIC	9,039	10,018
Pension costs	1,884	1,598
Rent	6,000	6,613
Light and heat	581	—
Repairs and maintenance	1,700	82
Insurance	2,926	1,925
Other establishment	200	498
Motor vehicle expenses	857	452
Other motor/travel costs	776	1,479
Legal and professional fees	4,699	2,799
Telephone	780	1,420
Other office costs	2,625	1,845
Depreciation	2,862	3,598
Interest on bank loans and overdrafts	243	356
Volunteers expenses	2,744	1,656
Refreshments	<u>41</u>	<u>355</u>
	<u>233,619</u>	<u>204,717</u>
<b>Total expenditure</b>	<u>233,619</u>	<u>204,717</u>
<b>Net expenditure</b>	<u>(2,595)</u>	<u>(115,315)</u>

# ECYPS

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
<b>Core</b>		
<b>Grant funding activities</b>		
Project costs	3,838	6,437
Wages and salaries	95,137	78,215
Employer's NIC	7,783	5,640
Grant charitable activity 1 - pension costs	1,622	-
Rent	-	6,000
Grant charitable activity 1 - light & heat	581	-
Repairs and maintenance	620	52
Insurance	2,926	1,925
Other establishment	200	133
Motor expenses	55	-
Travel expenses	79	1,396
Telephone	780	1,420
Office costs	863	1,462
Depreciation	2,862	3,598
Bank charges	243	356
Volunteers expenses	2,744	554
Refreshments	41	305
	<u>120,374</u>	<u>107,493</u>
<b>London Community Response</b>		
<b>Grant funding activities</b>		
Grant charitable activity 2 - purchases	8,426	-
Grant charitable activity 2 - wages/salaries	2,151	-
	<u>10,577</u>	<u>-</u>
<b>Team London</b>		
<b>Grant funding activities</b>		
Grant charitable activity 3 - purchases	1,131	2,967
Grant charitable activity 3 - wages/salaries	390	-
	<u>1,521</u>	<u>2,967</u>
<b>CRB Services</b>		
<b>Grant funding activities</b>		
Project costs	720	4,224
Wages/Salaries	-	2,928
	<u>720</u>	<u>7,152</u>
Carried forward	720	7,152

# ECYPS

## Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Brought forward	720	7,152
Employer's NIC	–	250
Grant charitable activity 4 - legal and professional fees	<b>900</b>	–
Other office costs	<b>14</b>	–
Volunteers expenses	–	578
	<u><b>1,634</b></u>	<u>7,980</u>
<b>West Lea Counselling</b>		
<b>Grant funding activities</b>		
Project costs	<b>5,735</b>	–
Other establishment costs	–	280
	<u><b>5,735</b></u>	<u>280</u>
<b>Mental Health Forum</b>		
<b>Grant funding activities</b>		
Project costs	<b>800</b>	565
Wages & salaries	–	113
Other office costs	<b>726</b>	–
Volunteers expenses	–	9
	<u><b>1,526</b></u>	<u>687</u>
<b>MOPAC - I feel good</b>		
<b>Grant funding activities</b>		
Grant charitable activity 7 - purchases	<b>568</b>	91
Grant charitable activity 7 - wages/salaries	<b>60</b>	–
Volunteers expenses	–	475
	<u><b>628</b></u>	<u>566</u>
<b>Softplay</b>		
<b>Grant funding activities</b>		
Project costs	–	130
Wages & salaries	<b>801</b>	2,449
Grant charitable activity 8 - other establishment	–	85
	<u><b>801</b></u>	<u>2,664</u>
<b>Pilates</b>		
<b>Grant funding activities</b>		
Grant charitable activity 9 - purchases	<b>140</b>	–
<b>LGBT</b>		
<b>Grant funding activities</b>		
Project costs	–	766
<b>Online Parenting</b>		
<b>Grant funding activities</b>		
Project costs	<b>686</b>	–
Grant charitable activity 11 - other office costs	–	3
	<u><b>686</b></u>	<u>3</u>

# ECYPS

## Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
<b>Global One</b>		
<b><i>Grant funding activities</i></b>		
Grant charitable activity 12 - purchases	523	—
<b>Misc</b>		
<b><i>Grant funding activities</i></b>		
Project costs	25	—
Wages & salaries	—	46,963
Grant charitable activity 13 - employer's NIC	—	4,088
Grant charitable activity 13 - pension costs	—	1,598
	<u>25</u>	<u>52,649</u>
<b>Teenage Project</b>		
<b><i>Grant funding activities</i></b>		
Project costs	1,168	2,230
Wages & salaries	671	1,584
Travel and motoring expenses	3	—
Other office costs	—	262
	<u>1,842</u>	<u>4,076</u>
<b>School Hunger Project</b>		
<b><i>Grant funding activities</i></b>		
Grant charitable activity 15 - purchases	5,330	—
<b>Youth Service</b>		
<b><i>Grant funding activities</i></b>		
Wages & salaries	—	371
<b>Y&amp;P Aqa</b>		
<b><i>Grant funding activities</i></b>		
Project costs	349	212
<b>NHS / CCG</b>		
<b><i>Grant funding activities</i></b>		
Grant charitable activity 18 - purchases	—	400
Grant charitable activity 18 - other motor/travel costs	—	7
	<u>—</u>	<u>407</u>
<b>Goals 4 Girls</b>		
<b><i>Grant funding activities</i></b>		
Project costs	—	143
Wages & salaries	—	549
Employer's NIC	—	40
Rent	—	430
Volunteers expenses	—	40
	<u>—</u>	<u>1,202</u>
<b>Awards 4 All</b>		
<b><i>Grant funding activities</i></b>		

# ECYPS

## Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021	2020
	£	£
Grant charitable activity 20 - purchases	–	3,240
Grant charitable activity 20 - wages/salaries	–	300
Other office costs	–	60
	<u>–</u>	<u>3,600</u>
<b>Sport England</b>		
<b><i>Grant funding activities</i></b>		
Project costs	–	45
Wages & salaries	–	158
	<u>–</u>	<u>203</u>
<b>CHIPS Project</b>		
<b><i>Grant funding activities</i></b>		
Project costs	–	299
Wages & salaries	3,000	150
Other office costs	608	–
	<u>3,608</u>	<u>449</u>
<b>Sports England - Small Grants</b>		
<b><i>Grant funding activities</i></b>		
Grant charitable activity 23 - purchases	1,102	5,528
Grant charitable activity 23 - wages/salaries	632	1,643
Grant charitable activity 23 - rent	6,000	–
Grant charitable activity 23 - repairs & maintenance	60	30
Grant charitable activity 23 - motor vehicle expenses	802	79
Grant charitable activity 23 - other motor/travel costs	34	76
Grant charitable activity 23 - other office costs	54	42
Refreshments	–	25
	<u>8,684</u>	<u>7,423</u>
<b>Cash 4 Kids</b>		
<b><i>Grant funding activities</i></b>		
Grant charitable activity 24 - purchases	1,669	40
Grant charitable activity 24 - motor vehicle expenses	–	373
Grant charitable activity 24 - other office costs	–	16
Refreshments	–	25
	<u>1,669</u>	<u>454</u>
<b>Bountagu Core</b>		
<b><i>Grant funding activities</i></b>		
Project costs	–	6,588
<b>BBC Children in Need</b>		
<b><i>Grant funding activities</i></b>		
Project costs	1,388	–
Other office costs	360	–
	<u>1,748</u>	<u>–</u>

# ECYPS

## Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
<b>Mayor of London - Cycling</b>		
<b><i>Grant funding activities</i></b>		
Project costs	1,868	535
Wages & salaries	—	160
	<u>1,868</u>	<u>695</u>
<b>National Lottery (Covid 19 Support)</b>		
<b><i>Grant funding activities</i></b>		
Project costs	16,569	—
Wages & salaries	13,588	—
Employer's NIC	750	—
Grant charitable activity 28 - pension costs	156	—
Grant charitable activity 28 - rent	—	183
Grant charitable activity 28 - repairs & maintenance	1,020	—
Travel & motoring costs	660	—
	<u>32,743</u>	<u>183</u>
<b>London Community Response</b>		
<b><i>Grant funding activities</i></b>		
Project costs	15,344	—
Wages & salaries	11,698	—
Employer's NIC	506	—
Grant charitable activity 29 - pension costs	106	—
	<u>27,654</u>	<u>—</u>
<b>London Support</b>		
<b><i>Grant funding activities</i></b>		
Project costs	71	—
Wages & salaries	84	—
	<u>155</u>	<u>—</u>
<b>Governance costs</b>		
Independent Examination Fees	3,799	2,799
	<u>3,799</u>	<u>2,799</u>
	<u>233,619</u>	<u>204,717</u>