CHARITY REGISTRATION NUMBER: 1183572

ESCAPE2MAKE

Trustees' Annual Report

and Unaudited Financial Statements

For the year ended 31 March 2026

ESCAPE2MAKE

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ESCAPE2MAKE

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Year ended 31 March 2026

Current Trustees

Jennifer Natusch	Appointed November 2018 - Founder
Peter Charnley	Appointed December 2021
Laura Yates Fitzsimons	Appointed June 2024
Jackie Cahalin	Appointed March 2024
Helen Bingley, Chair	Appointed June 2025
Felix Gee	Appointed December 2025
Harley Keasey	Appointed October 2025
Rachel Simpson	Appointed October 2025
Fran Wild	Appointed October 2025
Adele Armistead	Appointed February 2026
Leon Cruickshank	Appointed February 2026

Address

56 Church Street
Lancaster
LA1 1LH

Independent Examiner

Robert Mitchell FCA
CWR
Chartered Accountants
20 Mannin Way
Lancaster Business Park
Lancaster
LA1 3SW

The Trustees of Escape2Make (E2M) present their report and the financial statements for the year ended 31 March 2026. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

The Trustees

The Trustees who served the charity during the period were as follows:

Jennifer Natusch	Appointed November 2018 - Founder
Peter Charnley	Appointed December 2021
Melanie McKay	Appointed January 2022 *Resigned 17 June 2025*
Jane Samson	Appointed January 2022 *Resigned 29 June 2025*
William Kistler	Appointed July 2022 *Resigned 5 June 2025*
Kym Cardona	Appointed February 2024 *Resigned 29 January 2026*
Laura Yates Fitzsimons	Appointed June 2024
Jackie Cahalin	Appointed March 2024
Helen Bingley, Chair	Appointed June 2025
Gabby Ogiste	Appointed December 2024 *Resigned 30 June 2025*
Felix Gee	Appointed December 2025
Harley Keasey	Appointed October 2025
Fran Wild	Appointed October 2025
Rachel Simpson	Appointed October 2025
Adele Armistead	Appointed February 2026
Leon Cruickshank	Appointed February 2026

Purposes and Aims

Our charity's purposes as set out in its governing document are:

To act as a resource for young people up to the age of 11-18 living in Lancashire by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

1. advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
2. enhancing educational engagement and outcomes for participants;
3. providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Due consideration has been given to the Charity Commission's guidance on public benefit by all trustees.

E2M's Values

The staff, participants, freelancers, volunteers and everyone else involved with Escape2Make adopt the same set of values for the work the organisation does. These are:

Be yourself
You don't have to fit in or perform here.
This is a place where you can just be you.

Fun with purpose
Enjoyment is how confidence and learning grow.

Kindness first
We treat everyone with care, respect and understanding.

Have a go
Trying matters more than being good at it.

When agreeing to undertake any work with E2M or engage in a partnership with E2M, these values must be understood, accepted and adhered to. This is stated within the organisation's Code of Conduct.

More details about E2M's core identity, including mission statement and vision, can be found here: https://escape2make.org/about/

The focus of our work

E2M is a pioneering, grassroots, youth-led charitable organisation supporting the wellbeing of 11-18-year-olds by providing free creative programmes and ongoing club activity feeding into community-based events. We contract local creative practitioners, local and national businesses, cultural organisations and universities to facilitate our programmes, which are carefully crafted to inspire and motivate young people to discover new talents, passions, and how these can be used to give back to the community. In 2025, we launched the E2M Centre, a dedicated creative space for young people in the city centre of Lancaster, which is the base of operations for E2M's staff as well as the home of most of E2M's activity with young people.

E2M is fighting back against the repercussions of a decade of statutory youth provision cuts and the now all-consuming presence of social media. Young people resultantly have too little opportunity to access out of school hours provision beyond costly and sport-based clubs and are left to their own devices in their bedrooms with nothing but unhealthy use of television and the internet as entertainment. Bereft of activity, safe space and face-to-face communication, it is unsurprising that young people are officially the loneliest age group, experiencing the poorest mental health in the UK in higher numbers than ever before. E2M is a mental escape from the pressures of school, homelife and anxieties proven to be caused by use of social media, providing a haven for young people to meet face-to-face and create things side-by-side in an offline environment. We support young people to make things, make friends, and make a difference.

Our programmes also provide unique educational experiences for young people struggling with the narrowing options on offer by the national school curriculum. Funding restrictions have gradually forced comprehensive schools to reduce GCSE and A-Level subjects available, all too often resulting in the near extinction of 'non-core' subjects, including art, drama, food and design technologies. E2M, by offering vocational skill workshops ranging from pottery and 3D printing to film making and wild cooking, allows students struggling to fit into the strictly academic school system to experience vocational options offered in colleges and other alternative post-16 educational channels. Discovery of

a talent or interest that would otherwise have gone unidentified could encourage struggling young people to stay in education, as well as increasing self-worth and motivation to do well in order to pursue a chosen interest.

Activities

The activities we offer are split into four categories: **Core, Centre, Connect & Projects.**

Core

E2M's core activity is regular activity that runs after-school on weekdays and weekends and is free and available for all 11-18 year olds to access.

Our clubs run year-round, including during the school holidays, with free, fortnightly sessions open to all 11-18-year-olds from the region. They are led by creative professionals who work with the young participants to decide on quarterly themes to produce work around. In 2025-26, the clubs we ran were:

- **Film Club** – young people worked with professional filmmaker Ethan Ward to produce short documentaries, fiction films and animations. In 2026 the Film Club have had a short film accepted into the LA1 Shorts Film Festival finalists;
- **Press/Art Club** – participants developed skills in a multitude of art practices; including 3D sculptures, fine art, portraits, creative writing and graphic design. The group work with professional artist Ellie Barrett. The group work on exhibitions that are displayed in E2M's Centre;
- **Craft Club** – led by craft expert Rosie Tacon-Glass, participants take part in hands-on, sustainable craft activities, such as crocheting and knitting, donating items to community groups;
- **Makers Club** – working alongside Bil Bas, this group split their time between the E2M Centre and the Lancaster & Morecambe Makerspace to take on projects involving woodwork, robotics, programming, 3D printing and laser cutting. They have made an arcade machine from scratch and programmed interactive games that can be played on it;
- **Pottery Club** – a group that work on various techniques involving clay to make bowls, pots, mugs and all kinds of decorations. Creations are often fired in a kiln and painted. The group is run by professional ceramicist, Rosalie Short;
- **Drama Club** – E2M work in partnership with local organisations to deliver this project. Sessions take place at the West End Playhouse in Morecambe and have two annual Showcase Nights per year at The Dukes Theatre in Lancaster. Sessions are run by drama practitioners from The Performance Studios.

In addition to E2M's clubs, E2M offers two weekly **Escape Sessions**, which are open access drop-in sessions where young people can take part in a variety of creative activities. Sessions, run by E2M staff members Kriss Foster or Holly Watkins-New, will have a variety of stations with creative activities to engage with, such as playing music, drawing techniques, building LEGO structures, playing board games and more. These are often great ways to engage with young people who face obstacles in committing to regular clubs. Our Escape Sessions are good entry-ways into E2M because of their casual, welcoming feel.

Centre

In 2025 Escape2Make opened up a home for 11-18s in the heart of Lancaster, co-designed by young people. The Centre is located on *56 Church Street, Lancaster, LA1 1LH*

During school holidays and during free evenings/weekends, E2M will sometimes run short-term projects in the Centre. These are ways of collaborating with other businesses or organisations to engage young people in creative activities created based on a theme. These often end with a celebratory event that usually include displaying work in an exhibition at the E2M Centre. Previous short-term projects include:

- **Lightmakers** – A collaborative project with Lancaster University's Campus in the City, where over a number of weeks, young people designed 3D sculptures after researching "space junk" and made artwork themed around the Northern Lights.
- **Finding Your Voice** – With local arts organisation, Jwllrs and Lancaster University, young people explored unorthodox ways of using art to speak about things meaningful to them. They designed and printed a zine containing collage and poetry works presented in abstract formats.
- **Dungeons & Dragons** – Over a number of weeks a group played popular roleplaying game, Dungeons & Dragons, whilst also creating art inspired by the game, including papier-mache props, 3D printed miniatures and illustrated maps. These sessions have been funded and endorsed by official D&D creators, Wizards of the Coast.

In 2025 E2M also piloted using the E2M Centre for daytime provision, working alongside 3 secondary schools and Lancashire Youth Challenge to create a program that tackled EBSA (Emotionally Based School Avoidance). The project ran for 6-weeks and engaged with 23 young people. The full project report can be found here: https://escape2make.org/app/uploads/2025/12/EBSA-Evaluation-Wave-1-May-June-2025.pdf

Connect

E2M has ambitions to reach more young people outside of Lancaster & Morecambe with its activity, as well as bring activities to those who ordinarily wouldn't be able to access our core offer. In 2025 E2M established its Connect offer, to bring mobile workshops to different communities, to expand E2M's engagement. These have included:

- Sessions every other month at the Brewery Arts Centre in Kendal with Wave Forward
- Recycled Instrument Making with The Gregson Community & Arts Centre
- Pottery & Stop Motion Animation with the Lancashire County Council Refugee Resettlement Team
- UV Paint Party at the Light Up Lancaster Explore Week

Connect sessions have engaged with over 300 young people and families over the last year and have happened across a variety of geographical locations. They have helped E2M forge connections with partner organisations and allowed E2M to work with communities who we ordinarily wouldn't reach.

Projects

Our projects are ambitious, large-scale clusters of activity leading to a youth-led community-facing event. Each project involves multi-session creative programmes spread over 1-6 weeks led by experts and attended by groups of 11-18-year-olds. Each programme works towards a tangible outcome that can be performed, sold or experienced at the final event, to which the wider local community is invited. Our key projects in 2025-26 were:

- A **Summer Escape**, an exciting chance for teenagers to escape from boredom, stress and screens during the Summer Holidays. The event was split between Dalton Square and the E2M Centre in the heart of Lancaster. Supported by the Lancaster BID, the Areti Charitable Trust and the Penhale Fund. 110 young people signed up, with 164 taking part (including drop-in sessions). There were 35 workshops across 10 activities. An estimated 4.5k members of the public engaged with the event across both sites. 260 people engaged in workshops within the centre.
  The full project report can be found here:
  https://escape2make.org/app/uploads/2025/10/E2M-Summer-Escape-2025-Impact-Report-Slides.pdf
- A **Cabaret**, a night of performance and celebration as young people took to the stage in Morecambe's historic Platform building in front of an audience over 150 invited guests, including parents, funders and stakeholders. The project was funded by the Million Hours Fund, Lancashire Crowdfunding, Mighty House Estates, The Penhale Fund and the Edith Masheder You Are the Star Trust. 62 young people signed up to experience 33 free workshops across 8 activities.
  The full project report can be found here:
  https://escape2make.org/app/uploads/2026/03/E2M-CABARET-2026-Impact-Report-.pdf

Our next project will be a **Heritage Festival,** taking place in Summer 2026, delivered in partnership with Lancaster City Museums and the Lancaster Black History Group, as well as 6 museums and heritage sites across Lancashire and Cumbria. The project is funded by the National Lottery Heritage Fund and the Areti Charitable Trust.

Our youth leadership work involves establishing groups of young people to help guide us as an organisation, ensuring we are youth-led in our decision-making. Our **Youth Board** are a group of 11-18s heavily involved in E2M activity who meet monthly to discuss crucial issues relating to the organisation. Examples of this are the group writing our Kindness Contract, which underpins all our activity, selecting which creative programmes should be part of our larger projects, and supporting recruitment of freelancers. Membership of the Youth Board averages 10, with some members joining or leaving the group during the year;

Impact

Please see here for our impact film:
https://www.youtube.com/watch?v=kHDUB_oZvv0&t=1s

Advocates of E2M

"Escape2Make is a playful, creative local solution to a serious global problem."
Professor Alex Nicholls, founder of the Skoll Centre for Social Entrepreneurship at the Saïd Business School, University of Oxford

"There is something unstoppable about an idea that has captured the imagination like this has, where people break the restraints of the word "if" and confidently use the word "when". So…when young people are drawn, as if magnetically, towards a place that feels safe as well as nurturing and exciting…it creates a theatre of all possibilities. At its heart lies culture and community and a declaration that hope lives in this place. We salute you and congratulate you on moving the dial and watch in admiration".
Sir Tim Smit, co-founder of Cornwall's Eden Project

"The E2M project is a beacon of hope in a world where the young feel lonely, afraid and isolated".
Professor Dame Sue Black, Pro-Vice Chancellor (Engagement), Lancaster University

"I am hugely impressed with the vision, values and existing achievements of E2M. Our young people are growing up in a world which has stripped words like 'connection', 'like' and even 'friend' of any real meaning, and E2M acts as an antidote – restoring creativity, communion, intrinsic motivation and critical engagement to their lives".
Dr Barry J Hymer, Emeritus Professor of Psychology in Education, University of Cumbria

"I believe that E2M's vision to prevent mental health problems in young people will be immensely successful…. E2M will undoubtedly help counteract the stress, loneliness and lack of resilience that is the root of so many emotional problems in the younger generation".
Sue Smith, Deputy Chief Executive and Executive Chief Nurse, NHS – University Hospitals of Morecambe Bay

"I believe E2M have the potential to kick-start something amazing, not just for our city, but for the whole UK."
Councillor Phillip Black, Leader of Lancaster City Council

"The innovative approach taken by Escape2Make is something Lancashire Constabulary fully supports. Further, it is an approach that may well overcome criminalising young people at a very vulnerable time in their lives. "
Supt Richard Robertshaw. Operations Superintendent for Lancashire Police, West Division (Blackpool)

Financial Review

The total income for the year was £414,094 comprising 65% restricted funds (£268,472) and 35% unrestricted funds (£145,622).

Donations from the public constituted 17% of income (£69,172).

Reserves

As at 31st March 2026, the unrestricted reserves stood at £150,790.

The trustees reviewed the reserves policy during the year and agreed that the target for unrestricted reserves would be three months of running costs. The reserves policy and the analysis of income and expenditure will be reviewed on an annual basis.

Trustees

One Trustees received payment for providing professional services to the charity:

	2026	**2025**
Melanie McKay		
Services: Craft Club Facilitator	£1,300	£3,112
David Beuzeval		
Services: Fundraising Consultant	£Nil	£6,920

No trustee had a material interest in any of the charity's contracts during the year.

Staff

In the last 12-months, E2M has made the move to transfer key freelancers to core staff, with full PAYE contracts. There are 6 staff members at E2M who are 4.7FTE.
E2M continue to draw on appropriate skills and experience from arts and creative facilitators.

Contribution of volunteers

In the last year E2M was awarded the King's Award for Voluntary Service due to an overwhelmingly effective use of volunteers in the organisation. In 2025 1,830 hours were volunteered with Escape2Make, including:

- 693 Volunteered Hours during our regular provision
- 239 Volunteered Hours during our E2M Fair
- 248 Volunteered Hours during our Summer Escape
- 510 Volunteered Hours from Trustees and Advisor support
- 140 Volunteered Hours giving E2M additional support outside of sessions

Plans for the Future

E2M Staff, Trustees and the Youth Board have developed a Strategic & Operational Plan for the organisation, outlining objectives for the next 1-3 years in the following areas:

- Premises
- Finance/Social Enterprise
- Scaling
- Team
- E2M Service Offer

By March 2027, operational objectives include:

- Ensuring the E2M Centre feels full, with activity running 7 days per week and well attended
- Begin delivering more daytime provision for home educated groups and young people facing EBSA
- Increase standing orders and business partnerships by hiring a Fundraiser
- Expand program of partnerships with other youth/arts organisations
- Hold more Connect workshops in different geographical locations to expand E2M's reach
- Increase the fundraising capacity of the team
- Widen the accessibility of E2M's core offer and ensure 50% of the young people E2M reaches are facing socio-economic challenges

Objectives to aim towards for March 2029 include:

- Moving to a larger Centre to accommodate E2M's growth
- Develop a Young Person's Cafe, developed by a Young Entrepreneurs group at E2M
- Reach 40% of E2M's income to be fundraised as opposed to grant funded
- Have regular club activity in three different geographical locations
- Expand the staff team in line with organisational growth
- Build and maintain a figure of 60% of the young people E2M reaches to be facing socio-economic challenges

Risk management

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. Risk is reviewed by the Trustees on a quarterly basis.

Independent examiner

CWR Accountants have been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Board of Trustees

Helen Bingley

Helen Bingley
Trustee

Approved by the Board on 13/10/2026

ESCAPE2MAKE

Independent Examiner's Report to the Trustees of Escape2Make

Year ended 31 March 2026

I report to the trustees on my examination of the accounts of ESCAPE2MAKE for the year ended 31 March 2026, which are set out on pages 11 to 22.

Responsibilities and basis of report

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

I report in respect of my examination of the Trustee's accounts 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 2011 Act.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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 Trust as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) the accounts 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.

R Mitchell

……

Mr Robert Mitchell FCA
For and on behalf of
CWR
Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Date: 18/10/2026 …….

ESCAPE2MAKE

Statement of Financial Activities

Year ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	**Total funds 2026 £**	Total funds 2025 £
Income and endowments					
Donations and legacies	**3**	48,716	20,456	69,172	75,864
Charitable activities	**4**	74,500	248,016	322,516	155,720
Investments		2,345	-	2,345	338
Other Income		20,061	-	20,061	1,135
Total		145,622	268,472	414,094	233,056
Expenditure on:					
Expenditure on raising funds:					
Charitable Activities	**5**	82,426	192,310	274,736	299,060
Total expenditure		82,426	192,310	274,736	299,060
Net (expenditure) / income		63,196	76,162	139,358	(66,004)
Transfers	**12**	-	-	-	-
Net income / (expenditure)		63,196	76,162	139,358	(66,004)
Reconciliation of funds					
Total funds brought forward		87,594	50,408	138,002	204,007
Total funds carried forward		150,790	126,570	277,360	138,002

The statement of financial activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

ESCAPE2MAKE

Balance Sheet

As At 31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	**9**	1,979	-
Current assets			
Cash at bank and in hand		283,134	148,541
Debtors	**10**	3,657	7,287
		286,791	155,828
Creditors: amounts falling due within one year	**11**	(11,410)	(17,826)
Net current assets		275,381	138,002
Net assets		277,360	138,002
Funds of the charity			
Unrestricted funds	**12**	150,790	87,594
Restricted funds	**12**	126,570	50,408
Total charity funds		277,360	138,002

These accounts were approved by the Trustees and authorised for issue on 13/10/2026, and are signed on their behalf by:

Helen Bingley

.....

H Bingley Chair
Trustee

Charity Number: 1183572

1. Accounting policies

Legal Form

The entity is registered as a charity in England and Wales with registration number 1183572. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the Charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure is involved following Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

Preparation of the accounts on a going concern basis

The Trustees have considered the working capital of the charity and, at the time of approving the financial statements, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income from grants and other donations are included as they are receivable by the charity, except insofar as they are incapable of financial measurement. Included within donations is grant income which is recognised when the charity is legally entitled to receive it.

Donated services where quantifiable and measurable are recognised in income with a corresponding cost to the charity. The charity estimates the open market value of such services.

No income is shown net of expenditure.

1. Accounting policies ***(continued)***

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include governance costs.

Debtors and accrued income

Debtors are recognised at the settlement amount due after any trade discounts allowed. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Creditors

Creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents included within the accounts represent amounts held on a deposit account by the charity.

Funds

Unrestricted funds – these are available for use at the discretion of the Trustees in furtherance of the general activities of the charity.

Designated funds – these are funds set aside by Trustees for a particular purpose from unrestricted funds.

Restricted funds – these are subjected to restrictions on their expenditure imposed by the donor. The restricted fixed asset fund represents assets purchased from specific grants and funds future depreciation of those assets.

Financial Instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity’s balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1. Accounting policies ***(continued)***

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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:

Fixtures and fittings	-	20% straight line
Computer equipment	-	33% straight line

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.

Basic financial assets

Basic financial assets, which include cash and bank balances, are initially measured at transaction price, including transaction costs and are subsequently carried at amortised costs using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Financial assets are assessed for indicators of impairment at each reporting end date.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable withing one year are not amortised. Debt instruments are subsequently carried at amortised costs, using the effective interest rate method.

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1. Accounting policies ***(continued)***

2. Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods**.**

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds **£**	Total 2026 £	Total 2025 £
Donations and fundraising	48,716	20,456	69,172	63,704
Other income	-	-	-	-
Sponsorship	-	12,160	12,160	12,160
	48,716	32,616	81,332	75,864

Of the income from donations and legacies in the comparative year, £nil was restricted and £75,864 was unrestricted.

4 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026	Total Funds 2025 £
The Areti Charitable Trust	-	10,000	10,000	9,300
Banks Lyon Memorial Trust	-	5,000	5,000	-
3R Foundation	-	497	497	500
Lancaster City Council	-	-	-	900
Lancaster Community Fund	-	-	-	1,000
National Lottery Community Fund	-	73,800	73,800	82,000
National Lottery Heritage Fund	-	45,875	45,875	-
Penhale	-	2,000	2,000	5,000
The Lovington Foundation	-	-	-	10,000
UKSPF	-	618	618	4,320
Walney Community Fund	-	10,000	10,000	9,500
LDCVS Pots of Possibility	-	2,940	2,940	-
LANPAC	-	2,500	2,500	2,500
LitFest	-	-	-	1,200
Safer Lancashire Neighbourhoods	-	-	-	4,500
Vera Wolstencroft	-	-	-	25,000
ASDA	-	1,000	1,000	-
Coop Community Fund	-	500	500	-
Hasbro Inc	-	3,000	3,000	-
Francis C Scott	-	10,560	10,560	-
Garfield Weston	25,000	-	25,000	-
Goldsmiths	39,500	-	39,500	-
Lancaster University IAA	-	5,719	5,719	-
Lancaster BID	-	400	400	-
National Lottery Million Hours Fund	-	27,997	27,997	-
Network for Social Change	-	27,450	27,450	-
Police and Crime Commission Holiday Fund	-	3,000	3,000	-
Rathbones	-	12,160	12,160	-
Tangerine Trust	10,000	-	10,000	-
Wilsons	-	3,000	3,000	-
	74,500	248,016	322,516	155,720

Of the income from charitable activities in the comparative period, £10,000 was unrestricted and £145,720 was restricted funds.

5 Expenditure on charitable activities

	Promotion of well-being of young people			
Activity	**Unrestricted Funds £**	**Restricted Funds £**	**Total Funds 2026 £**	**Total Funds 2025 £**
Programme costs	6,507	11,448	17,955	16,173
Marketing and communication costs	2,226	1,332	3,558	17,671
Office costs	2,329	50	2,379	602
Workshop facilitators	13,977	43,456	57,433	42,339
Premises costs	5,630	21,656	27,286	13,051
Centre setup costs	-	-	-	45,779
Venue hire	76	10,358	10,434	6,922
Production admin	2,999	5,950	8,949	43,702
Travel and entertaining	1,012	127	1,139	1,075
Subscriptions	507	-	507	130
Support costs (**note 6**)	47,163	97,933	145,096	111,617
	82,426	192,310	274,736	299,060

Expenditure on charitable activities in the comparative period comprised of £110,209 in unrestricted funds and £188,851 in restricted funds.

6 Support costs

	Unrestricted Funds £	**Restricted Funds £**	**Total Funds 2026 £**	**Total Funds 2025 £**
Depreciation	873	-	873	-
Legal costs	4,798	-	4,798	9,583
Staff - Freelance	9,749	26,322	36,071	80,010
Employment costs	23,210	65,942	89,152	6,328
Independent examination	1,452	-	1,452	1,422
Insurance	3,792	-	3,792	2,744
Staff training	50	2,231	2,281	3,261
Bank and commission charges	569	3,303	3,872	3,695
Sundries	2,670	135	2,805	4,573
	47,163	97,933	145,096	111,617

Support costs in the comparative period comprised of £26,374 in unrestricted funds and £85,243 in restricted funds.

7 Net (income)/expenditure

Net income stated after charging:

	2026	2025
	£	£
Independent examiner's remuneration:		
-Independent examination fee	1,452	1,320

8 Trustees and key management personnel remuneration

The Trustees of the charity are considered to be the key management personnel of the charity. No salaries or wages have been paid to employees or Trustees during the period. One trustee received payment for their services which is analysed on page 7.

9 Tangible fixed assets

	Fixtures and fittings	Computer Equipment	**Total**
	£	£	**£**
Cost			
At 1 Apr 2025	-	-	-
Additions	524	2,328	2,852
Disposals	-	-	-
At 31 Mar 2026	524	2,328	2,852
Depreciation			
At 1 Apr 2025	-	-	-
Charge for the year	105	768	873
Disposals	-	-	-
At 31 Mar 2026	105	768	873
At 31 Mar 2026	**419**	**1,560**	**1,979**
At 31 Mar 2025	-	-	-

10 Debtors: Amounts falling due within one year

	2026	2025
	£	£
Accrued Income	-	2,083
Prepayments	3,657	5,204
	3,657	7,287

11 Creditors: Amounts falling due within one year

	2026	2025
	£	£
Pensions	538	182
PAYE	4,309	490
Trade Creditors	3,839	15,489
Accruals	2,724	1,664
	11,410	17,826

12 Analysis of charitable funds: Current year

	At 1 April 25 £	Income £	Expenditure £	Transfers £	**At 31 March 26** £
Unrestricted Funds					
General funds	87,594	145,622	(82,426)	-	150,790
Designated funds	-	-	-	-	-
Total unrestricted funds	87,594	145,622	(82,426)	-	150,790
Restricted funds					
3R Foundation	-	497	(497)	-	-
Banks Lyon Memorial Trust	-	5,000	(2,401)	-	2,599
The Areti Charitable Trust	11,580	10,000	(8,930)	-	12,650
Rank Foundation	12,064	-	(12,064)	-	-
National Lottery Community Fund	19,486	73,801	(88,300)	-	4,987
LANPAC	2,444	2,500	(4,664)	-	280
Penhale	4,274	2,000	(4,274)	-	2,000
LDCVS Pots of Possibility	-	2,940	(2,940)	-	-
National Lottery Heritage Fund	-	45,875	-	-	45,875
LitFest	1,100	-	(1,100)	-	-
Walney Community Trust	-	10,000	(3,732)	-	6,268
Duke of Edinburgh	77	-	-	-	77
UKSPF	(617)	617	-	-	-
ASDA Foundation	-	1,000	-	-	1,000
Coop Community Fund	-	500	-	-	500
Crowdfund Lancashire	-	20,456	(17,440)	-	3,016
Hasbro Inc	-	3,000	(3,000)	-	-
Francis C Scott	-	10,560	(7,190)	-	3,370
Lancaster University IAA	-	5,719	(4,910)	-	809
Lancaster BID	-	400	(400)	-	-
National Lottery Million Hours Fund	-	27,997	(24,038)	-	3,959
Network for Social Change	-	27,450	-	-	27,450
Police and Crime Commission Holiday Fund	-	3,000	(3,000)	-	-
Rathbones	-	12,160	(430)	-	11,730
Wilsons	-	3,000	(3,000)	-	-
Total restricted funds	50,408	268,472	(192,310)	-	126,570
Total funds	**138,002**	**414,094**	**(274,736)**	**-**	**277,360**

13 Analysis of charitable funds: Prior year

	At 1 April 24 £	Income £	Expenditure £	Transfers £	**At 31 March 25** £
Unrestricted Funds					
General funds	106,820	87,336	(110,209)	3,647	87,594
Designated funds	-	-	-	-	-
Total unrestricted funds	106,820	87,336	(110,209)	3,647	87,594
Restricted funds					
3R Foundation	-	500	(500)	-	-
Banks Lyon Memorial Trust	2,760	-	(2,760)	-	-
The Areti Charitable Trust	15,957	9,300	(13,676)	-	11,580
The Fore	3,647	-	-	(3,647)	-
Rank Foundation	39,045	-	(26,981)	-	12,064
National Lottery Community Fund	-	82,000	(62,513)	-	19,487
Lancaster Community Fund	-	1,000	(1,000)	-	-
LANPAC	-	2,500	(56)	-	2,444
Safer Lancashire Neighbourhoods	-	4,500	(4,500)	-	-
Penhale	-	5,000	(726)	-	4,274
LDCVS Youth Foundation	-	-	-	-	-
LDCVS Pots of Possibility	1,089	-	(1,089)	-	-
National Lottery Heritage Fund	21,011	-	(21,011)	-	-
LitFest	-	1,200	(100)	-	1,100
Vera Wolstencroft	-	25,000	(25,000)	-	-
Walney Community Trust	-	9,500	(9,500)	-	-
You are The Star Trust	13,058	-	(13,058)	-	-
Duke of Edinburgh	377	-	(300)	-	77
Lancaster City Council	-	900	(900)	-	-
UKSPF	243	4,320	(5,181)	-	(617)
Total restricted funds	97,187	145,720	(188,852)	(3,647)	50,408
Total funds	**204,007**	**233,056**	**(299,060)**	**-**	**138,002**

14 Net assets by fund: Current year

	Unrestricted Funds £	Restricted Funds £	**Total Funds £**
Fund balances at 31 March 2026 are represented by:			
Current assets	162,200	126,570	288,770
Creditors: amounts falling due within one year	(11,410)	-	(11,410)
Net assets	150,790	126,570	277,360

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2025 are represented by:			
Current assets	105,420	50,408	155,828
Creditors: amounts falling due within one year	(17,826)	–	(17,826)
Net assets	87,594	50,408	138,002

15 Related parties

One trustee was paid £1,300 for facilitating a craft club during the year. In the comparative period two related parties were paid totals of £340 and £3,112 for fundraising consultation work and for facilitating a craft club respectively.

16 Control

There was no ultimate controlling party during the current or prior period.

Audit Log

Legalesign

Document

Title	E098 Escape2Make Accounts 31.03.26 FINAL
Legalesign ID	2f91bfe5-c968-11f1-8835-06e476a07569
Status	Signed
Sender	Escape2Make Finance Team (finance@escape2make.org)
Organisation	Escape2Make
Dept/Business	Escape2Make
PDF Certified	True

Recipients

Name	Email	Role	Authentication	Sign time
Helen Bingley	h.bingley@escape2make.org	Signer	Email + SMS Text	Sun, 18 Oct 2026 18:32:24 +0100
Robert Mitchell	rob@cwr-accountants.co.uk	Signer	Email + SMS Text	Sun, 18 Oct 2026 19:54:06 +0100

Log

Event	Email	IP Address	Date/Time
Document "E098 Escape2Make Accounts 31.03.26 FINAL" created	finance@escape2make.org		Fri, 16 Oct 2026 14:47:53 +0100
Email sent to h.bingley@escape2make.org	h.bingley@escape2make.org		Fri, 16 Oct 2026 14:48:05 +0100
h.bingley@escape2make.org opened email for document E098 Escape2Make Accounts 31.03.26 FINAL	h.bingley@escape2make.org		Fri, 16 Oct 2026 22:39:23 +0100
Helen Bingley <h.bingley@escape2make.org> SMS/Voice verified for +447838369652	h.bingley@escape2make.org	217.155.202.203	Sun, 18 Oct 2026 18:31:14 +0100
E098 Escape2Make Accounts 31.03.26 FINAL visited by Helen Bingley <h.bingley@escape2make.org>	h.bingley@escape2make.org	217.155.202.203	Sun, 18 Oct 2026 18:31:14 +0100
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Browser geo-location provided: Lat 53.277271401230294, Long -4.100763455932116	h.bingley@escape2make.org	217.155.202.203	Sun, 18 Oct 2026 18:31:22 +0100

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E098 Escape2Make Accounts 31.03.26 FINAL emailed to Robert Mitchell	finance@escape2make.org		Sun, 18 Oct 2026 18:32:26 +0100
rob@cwr-accountants.co.uk opened email for document E098 Escape2Make Accounts 31.03.26 FINAL	rob@cwr-accountants.co.uk		Sun, 18 Oct 2026 18:39:55 +0100
Robert Mitchell <rob@cwr-accountants.co.uk> SMS/Voice verified for +447843628399	rob@cwr-accountants.co.uk	82.17.142.65	Sun, 18 Oct 2026 19:52:43 +0100
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