



ESCAPE2MAKE

Charity Registration Number: 1183572

Trustees' Annual Report and Unaudited Financial Statements

For the period ended 31st May 2020

	Page
Charity reference and administrative details	1
Trustees' Annual Report	2
Independent Examiner's report to the Trustees	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9

ESCAPE2MAKE

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE PERIOD ENDED 31 MAY 2020

Trustees

	<i>Appointed</i>
Dr Matthew MacDonald, Chair	26 February 2020
Jennifer Natusch	05 November 2018
Eleanor Chapman FRSA	17 March 2020
Stuart Marshall	26 February 2020
Toby Hudson	26 February 2020

Address

Marshrange
Castle Park
Lancaster
LA1 1YQ

Independent Examiner

Moore & Smalley
St Mary's Gate
Priory Close
Lancaster
LA1 1XB

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT

FOR THE PERIOD ENDED 31 MAY 2020

The Trustees of Escape2Make (E2M) present their report and the financial statements for the period ended 31 May 2020. 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:

	<i>Appointed</i>
Dr Matthew MacDonald, Chair	26 February 2020
Jennifer Natusch	05 November 2018
Eleanor Chapman FRSA	17 March 2020
Stuart Marshall	26 February 2020
Toby Hudson	26 February 2020

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. advancing education;
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.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance when reviewing our aims and objectives and in planning our future activities.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in this our inaugural year.

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 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.

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 nowhere to go out of school hours besides 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 allow young people to make things, make friends, and make a difference.

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2020

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 schools to lessen both GCSE and A Level subjects available in comprehensive schools, 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 'zine' magazine editing and hair styling to film animation and chocolate making, allows students struggling to fit into the strictly academic school system to experience vocational options offered in colleges and other alternative educational channels offered after GCSE. 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

An organisation offering creative activities for young people began as the idea of our founder, Jenny Natusch in Summer 2018. From that initial idea, a community organisation came together. We conducted focus groups and surveys with local secondary schools and in September 2018 we conducted our first pilot of 9 workshops in conjunction with the Lancaster Health Festival. We were also able to produce a film about the pilot made by the young people.

After forming as a Charitable Incorporated Organisation in May we successfully delivered our second series of workshops, which involved:

- planning and producing over 25 creative workshops, covering subjects from animation, baking and ceramics to street magic, video making and yoga,
- partnering with local creative artists, artisans, producers and facilitators in a range of practices and disciplines,
- setting up a website to market the workshops, including a feature for booking courses,
- successfully delivering the summer pilot which was attended by 239 young people in venues across Lancaster and Morecambe,
- surveying participants and collating the feedback to inform our future planned six-week courses.
- producing a publicity film to be used for recruitment and fundraising.

The pilot project was supported by major organisations such as Lancaster University, University of Cumbria, Lancaster and Morecambe College, Lancaster City Council, The Eden Project, the BBC, the NHS, and the Police. As a result of the pilot we received national and international interest in our fresh outlook and vision for youth provision at a community level, and are now looking to develop our brand, model and methodology to meet this increasing demand for our services.

Around 250 people gathered at the Dukes Theatre, Lancaster on Thursday November 14, to take part in the official launch of E2M. The young people produced the launch themselves and premiered our Impact film on the big screen: <https://www.youtube.com/watch?v=b1Jbw3fzpt4&t=2s>

Participant feedback

Prior to the first pilot we surveyed 200 11-18 year olds from 4 different secondary schools in Lancaster.

- 83% of participants wanted more friends
- 79% wanted somewhere safe to go after school.

Surveys from our September 2018 workshops showed that:

- 95% of respondents would recommend our workshops to their friends
- 82% would attend a creative club or café for their age group in Lancaster

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2020

Following our summer 2019 pilot:

- 99% of our survey respondents stated they would encourage their friends to come to an E2M event in future
- 93% said they would attend a venue for 11-18s to go to and socialise, make stuff and relax.
- 94% of respondents who attended workshops also said that they would not have had the opportunity to try this activity anywhere else
- 99% said they would want to do something similar again.
- 99% also said that they felt better at the end of the workshop than at the beginning.

Advocates of E2M

"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

"What is impressive about the E2M model is that it brings together resources from organisations in the public, not-for-profit and business sectors to create supportive experiences for young people".

Gina Dowding MEP, MEP North West England (Green Party)

Financial Review

The total income for the year was £64,780, comprising 40% restricted funds (£26,000) and 60% unrestricted funds (£38,769).

Escape2Make received income from the following trusts and organisations:

Banks Lyon Memorial Trust	£5,500 towards set up costs
Elspeth J Thomson Grant	£7,000 towards the impact film
Wilson Charitable Fund	£1,500 to facilitate workshops
The Galbraith Trust	£5,000 to facilitate workshops and production
Lancaster BID	£1,000 to facilitate workshops in local businesses

Donations from the public constituted 36% of income (£23,151) and services donated in kind 24% (£15,618).

Reserves

As at 31st May 2020, the unrestricted reserves stood at £14,245.

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

No remuneration is paid to any Trustees for their services as a Trustee, nor did any trustee have a material interest in any of the charity's contracts during the year.

ESCAPE2MAKE

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2020

Staff

We do not plan to directly employ staff in the immediate future, instead drawing on appropriate skills and experience from arts and creative facilitators, production managers and event planners as freelancers.

Contribution of volunteers

The Charity is supported by highly experienced and dedicated volunteer Board members as well as a small number of volunteers who support the organisation more generally. During the year, in addition to the Board, 40 individuals volunteered to help support a number of projects.

Plans for the Future

In the next year we seek to:

- Consolidate the organisation
- Deliver a program of 6-week courses which will culminate in wider community events
- Develop and implement a robust evaluation tool for assessing our activities
- Continue developing our methodology and establish our evidence base (design, set up, evaluate)

Beyond 2020 we seek to:

- Secure our own premises in Lancaster where we can host our courses, workshops and events and also provide a creative space for young people to meet up and spend time pursuing self-guided creative activities
- Scale up and replicate our model in different locations

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 an annual basis.

Recruitment

New Trustees are appointed to the committee following recommendation to and approval by the existing Trustees.

Independent examiner

MHA Moore and Smalley have been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Board of Trustees



M MacDonald
Chair

26/01/2021

.....

ESCAPE2MAKE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ESCAPE2MAKE FOR THE PERIOD ENDED 31 MAY 2020

I report on the accounts of the Charity for the period ended 31 May 2020, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 accounts do not accord with those records

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.



Richard Hall FCCA
Independent Examiner
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

27/01/2021

.....

ESCAPE2MAKE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MAY 2020

		Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income from:				
Donations and legacies	3	38,769	-	38,769
Charitable activities	4	-	26,000	26,000
Investments	5	11	-	11
Total		38,780	26,000	64,780
Expenditure on:				
Charitable activities	6	24,535	25,000	49,535
Total		24,535	25,000	49,535
Net income/(expenditure)		14,245	1,000	15,245
Transfers between funds	11	-	-	-
Net movement in funds		14,245	1,000	15,245
Reconciliation of funds:				
Total funds brought forward		-	-	-
Total funds carried forward	11	14,245	1,000	15,245

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.

The notes on pages 9 to 14 form part of these financial statements.

ESCAPE2MAKE

BALANCE SHEET

AS AT 31 MAY 2020

		2020	
		£	£
Current assets			
Cash at bank and in hand		17,243	
		<hr/>	
		17,243	
Creditors: amounts falling due within one year	10	(1,998)	
		<hr/>	
Net current assets			15,245
			<hr/>
Total assets less current liabilities			15,245
			<hr/>
Net assets			15,245
			<hr/>
Funds:			
Unrestricted funds	11		14,245
Restricted funds	11		1,000
			<hr/>
Total funds			15,245
			<hr/>

26/01/2021

These accounts were approved by the Trustees and authorised for issue on the and are signed on their behalf by:

.....
M MacDonald
Chair

The notes on pages 9 to 14 form part of these financial statements.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 MAY 2020

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 UK and Republic of Ireland (FRS 102) and 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 has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the 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

During the financial period and post year end, there has been an escalation of measures taken within society to combat the COVID-19 pandemic. 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.

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.

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2020

1 Accounting policies (continued)

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.

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 cost 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 within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2020

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 2020 £
Donations and fundraising	23,151	-	23,151
Donated services	15,618	-	15,618
	38,769	-	38,769

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £
The Elspeth J Thompson Charitable Trust	-	7,000	7,000
Banks Lyon Memorial Trust	-	10,500	10,500
E&R Wilson Charitable Fund	-	1,500	1,500
The Galbraith Trust	-	5,000	5,000
Lancaster BID	-	1,000	1,000
Lancaster City Council Community Fund	-	1,000	1,000
	-	26,000	26,000

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2020

5 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2020 £
Bank interest received	11	-	11
	11	-	11

6 Expenditure on charitable activities

Activity	Promotion of well-being of young people		Total 2020
	Unrestricted funds £	Restricted funds £	£
Programme costs	18,618	8,292	26,910
Marketing and communication costs	1,409	9,591	11,000
Contractor costs	1,225	5,000	6,225
Office costs	79	611	690
Support Costs (note 7)	3,204	1,506	4,710
	24,535	25,000	49,535

7 Support costs

	Unrestricted funds £	Restricted funds £	Total 2020 £
Legal costs	2,054	270	2,324
Independent examination	690	-	690
Insurance	298	414	712
Staff training	-	120	120
Volunteer costs	-	692	692
Bank and commission charges	162	-	162
Sundries	-	10	10
	3,204	1,506	4,710

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2020

8 Net (income)/expenditure

	2020 £
Net income stated after charging:	
Independent examiner's remuneration:	
- independent examination fee	<u>690</u>

9 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 year. Trustees have received no expenses in the period except for reimbursed charity expenditure.

10 Creditors: Amounts falling due within one year

	2020 £
Creditors	1,308
Accruals	690
	<u>1,998</u>

11 Analysis of charitable funds: Current year

	Income £	Expenditure £	Transfers £	At 31 May 2020 £
Unrestricted funds				
General funds	37,790	(24,385)	-	13,405
Designated funds	990	(150)	-	840
Total unrestricted funds	<u>38,780</u>	<u>(24,535)</u>	-	<u>14,245</u>
Restricted funds				
The Elspeth J Thompson Charitable Trust	7,000	(7,000)	-	-
Banks Lyon Memorial Trust	10,500	(10,500)	-	-
E&R Wilson Charitable Fund	1,500	(1,500)	-	-
The Galbraith Trust	5,000	(5,000)	-	-
Lancaster BID	1,000	(1,000)	-	-
Lancaster City Council Community Fund	1,000	-	-	1,000
Total restricted funds	<u>26,000</u>	<u>(25,000)</u>	-	<u>1,000</u>
Total funds	<u>64,780</u>	<u>(49,535)</u>	-	<u>15,245</u>

ESCAPE2MAKE

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE PERIOD ENDED 31 MAY 2020

12 Net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 May 2020 are represented by:			
Current assets	16,243	1,000	17,243
Creditors: amounts falling due within one year	(1,998)	-	(1,998)
	14,245	1,000	15,245

13 Related party transactions

No related party transactions occurred in the period.

14 Control

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