

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2021
for
RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS

Jan Watkinson & Co.
14 Broadway
Rainham
Essex
RM13 9YW

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Contents of the Financial Statements
for the Year Ended 30 September 2021**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 13

RAINHAM ORGANISERS FOR YOUTH ACTIVITY LEADERS

Report of the Trustees for the Year Ended 30 September 2021

The trustees present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objective, set out in the constitution, is to provide for the benefit of children and young adults in the Rainham parish of the London Borough of Havering through recreational activities and facilities, indoor and out, that develop physical, mental and spiritual capacities, encouraging and supporting growth as the youths mature as individuals and responsible members of society, thereby improving their conditions of life.

Significant activities

With the use of the "ROYALS" building let by the local council, the charity, which has come to be known as "ROYALS" is able to provide a base for young people in the Rainham area and its maintenance of the halls to a high standard have enabled it to make significant earnings from local clubs etc. which have/will be reserved for future maintenance and further improved achievement of its aims.

Public benefit

The provision of the halls for rental to local community clubs etc and the running of the youth centre within further the charity's purposes for the public benefit.

The trustees have had regard to the Charities Commission guidance on public benefit.

Volunteers

One of the trustees devotes many hours to assisting with the running of the youth centre and trips for the children and is therefore permitted to reclaim travel costs towards out of pocket expenses.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The trustees are pleased that the charity's work during the year provided a base for various activities to be provided for young people in the Rainham area.

Furthermore, the generation of funds from letting intermittently unused portions of the hall to local groups enabled trips to be provided on a subsidised basis to young people.

Funding was secured in this year to provide activities and trips for young people during the summer holidays which was great success. It was requested that this be repeated by the local government due to the positive feedback received.

Fundraising activities

Fundraising activities were reduce this year with the pandemic restrictions, but were previously raised through means of a sponsored bike ride and local fayre.

Internal and external factors

Charitable activities gradually recommenced following closures caused by the Covid pandemic, although extra cleanliness and security measures were improved during the time the centre was closed.

FINANCIAL REVIEW

Financial position

At the end of the financial period, the charity had a net balance sheet value of £87,931, an increase of £21,167, all being unrestricted funds.

Covid support grants received amounted to £35,319.

Reserves policy

Funds are held in reserve to enable the upkeep of the halls which have been maintained to high standard. Until the new lease is secured, extra projects have been put on hold without further specific funding.

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Report of the Trustees
for the Year Ended 30 September 2021**

FINANCIAL REVIEW

Going concern

The present lease is still under negotiation for renewal and future success on plans will hinge on a successful renegotiation of the lease at subsidised values in keeping with the benefit provided to the community.

Due to a breakdown in trustee relationships this has, as yet, failed to be agreed.

One trustee became the prime contact of a new faith charity after the end of the financial year, with objects that include providing a premises for community use which may conflict with the aims of the ROYALS in renewing the lease.

FUTURE PLANS

The charity is focussed on extending the range of activities provided for young people. Trustees are working on avenues to maintain and if possible increase levels of finance to facilitate future investment in facilities available to encourage youth membership.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

New trustees are recruited from the general public that will be of benefit to the charity and the charities aims in accordance with the governing document.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1036854

Principal address

Royals Youth Centre
Viking Way
Rainham
Essex
RM13 9YG

Trustees

Teresa Goulding (Chairperson)
Samantha Ann Sheen (Secretary)
Kevin Kearns (Treasurer) (resigned 31.3.22)
Christy Fagade
Kola Bursary

Independent Examiner

Jan Watkinson & Co.
14 Broadway
Rainham
Essex
RM13 9YW

Approved by order of the board of trustees on 16 July 2022 and signed on its behalf by:

Samantha Ann Sheen - Trustee

**Independent Examiner's Report to the Trustees of
Rainham Organisers for Youth Activity
Leaders**

Independent examiner's report to the trustees of Rainham Organisers for Youth Activity Leaders

I report to the charity trustees on my examination of the accounts of Rainham Organisers for Youth Activity Leaders (the Trust) for the year ended 30 September 2021.

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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 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.

Mrs Janet A Watkinson
Jan Watkinson & Co.
14 Broadway
Rainham
Essex
RM13 9YW

19 July 2022

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Statement of Financial Activities
for the Year Ended 30 September 2021**

	Notes	Unrestricted fund £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	44,335	1,000	45,335	36,819
Charitable activities					
Provision of youth club and activities		1,685	-	1,685	1,436
Other trading activities	3	74,691	-	74,691	62,590
Investment income	4	231	-	231	6
Total		120,942	1,000	121,942	100,851
EXPENDITURE ON					
Raising funds		-	-	-	531
Charitable activities					
Provision of youth club and activities		9,333	1,000	10,333	8,709
Premises rental and hire		89,464	-	89,464	85,983
Governance costs		978	-	978	19,303
Total		99,775	1,000	100,775	114,526
NET INCOME/(EXPENDITURE)		21,167	-	21,167	(13,675)
RECONCILIATION OF FUNDS					
Total funds brought forward		66,764	-	66,764	80,439
TOTAL FUNDS CARRIED FORWARD		87,931	-	87,931	66,764

The notes form part of these financial statements

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

Balance Sheet
30 September 2021

	Notes	Unrestricted fund £	Restricted funds £	30.9.21 Total funds £	30.9.20 Total funds £
FIXED ASSETS					
Tangible assets	9	6,292	-	6,292	6,967
CURRENT ASSETS					
Debtors	10	7,448	-	7,448	7,786
Cash at bank and in hand		76,564	-	76,564	56,574
		84,012	-	84,012	64,360
CREDITORS					
Amounts falling due within one year	11	(2,373)	-	(2,373)	(4,563)
NET CURRENT ASSETS					
		81,639	-	81,639	59,797
TOTAL ASSETS LESS CURRENT LIABILITIES					
		87,931	-	87,931	66,764
NET ASSETS					
		87,931	-	87,931	66,764
FUNDS					
Unrestricted funds:	12				
General fund				87,931	66,764
TOTAL FUNDS					
				87,931	66,764

The financial statements were approved by the Board of Trustees and authorised for issue on 16 July 2022 and were signed on its behalf by:

Teresa Goulding - Trustee

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements
for the Year Ended 30 September 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant and are recognised in full in the statement of financial activities in the year in which they are receivable..

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from the charity shop is included in the year in which it is receivable.

Income from investments is included in the year in which it is receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure includes any VAT which cannot be fully recovered.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of charitable activities.

Support costs are those costs incurred directly in support of the objects of the charity and include project management.

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, fittings & equipment - 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The present lease is still under negotiation for renewal and future success on plans will hinge on a successful renegotiation of the lease at subsidised values in keeping with the benefit provided to the community.

Due to a breakdown in trustee relationships this has, as yet, failed to be agreed.

One trustee became the prime contact of a new faith charity after the end of the financial year, with objects that include providing a premises for community use which may conflict with the aims of the ROYALS in renewing the lease.

2. DONATIONS AND LEGACIES

	30.9.21	30.9.20
	£	£
Donations	1,211	4,190
Grants	44,124	32,283
Subscriptions	-	346
	<hr/> 45,335 <hr/>	<hr/> 36,819 <hr/>

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	30.9.21	30.9.20
	£	£
Local government	27,913	32,283
Furlough wages grant - government	7,406	-
Summer holiday grant	8,805	-
	<u>44,124</u>	<u>32,283</u>

3. OTHER TRADING ACTIVITIES

	30.9.21	30.9.20
	£	£
Fundraising events	-	250
Shop income	-	435
Hall hire and office rental	74,691	61,905
	<u>74,691</u>	<u>62,590</u>

4. INVESTMENT INCOME

	30.9.21	30.9.20
	£	£
Deposit account interest	-	6
Other interest receivable	231	-
	<u>231</u>	<u>6</u>

5. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Provision of youth club and activities	244	-	244
Premises rental and hire	88,504	960	89,464
Governance costs	798	180	978
	<u>89,546</u>	<u>1,140</u>	<u>90,686</u>

RAINHAM ORGANISERS FOR YOUTH ACTIVITY LEADERS

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

5. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	30.9.21	30.9.20
	Total activities £	Total activities £
Provision of youth club and activities £		
Premises rental and hire £		
Governance costs £		
Wages	46,728	46,557
Pensions	1,136	285
Rent payable	2,905	4,841
Rates and water	702	545
Insurance and licences	5,963	2,040
Light and heat	3,549	4,210
Telephone	1,493	1,322
Advertising	-	228
Professional - other	674	1,403
Repairs & maintenance	14,053	16,334
Establishment - cleaning	8,947	5,688
Office expenses - other costs	342	746
Sundry other costs	683	347
Depreciation of tangible and heritage assets	244	1,742
Accountancy - independent examiner	960	978
Legal fees	180	18,325
	<u>244</u>	<u>89,464</u>
	<u>978</u>	<u>90,686</u>
	<u>90,686</u>	<u>105,591</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration for the year ended 30 September 2021, nor for the year ended 30 September 2020.

However, S Sheen runs a small weekly toddler group at the ROYALS for which rental is waved due to the significant contribution in time to the running of the ROYALS and work with children attending events organised by the ROYALS.

The annual cost of use of the halls to any other children's group would be £2,850.

As detailed in note 13, the equivalent amount of unremunerated hours donated to the charity by S Sheen far exceeds the rental waved.

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Travel expenses were reimbursed to one trustee totalling £485 over the year. (2020: £594)

7. STAFF COSTS

	30.9.21	30.9.20
	£	£
Wages and salaries	49,983	49,587
Other pension costs	1,136	285
	<u>51,119</u>	<u>49,872</u>

The average monthly number of employees during the year was as follows:

	30.9.21	30.9.20
Office management and support	3	3
Youth and project workers	1	1
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

8. ACCOUNTANT/INDEPENDENT EXAMINERS COSTS

Costs for assistance with the preparation and examination of accounts from books and records totalled £960 (2020: £978). Further costs paid for payroll services since April 2020 amounted to £720 (2020:£396).

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1 October 2020	20,409
Additions	898
At 30 September 2021	<u>21,307</u>
DEPRECIATION	
At 1 October 2020	13,442
Charge for year	1,573
At 30 September 2021	<u>15,015</u>
NET BOOK VALUE	
At 30 September 2021	<u>6,292</u>
At 30 September 2020	<u>6,967</u>

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21	30.9.20
	£	£
Trade debtors	1,474	248
Other debtors	-	600
Taxation and social security	2,371	4,269
Prepayments	3,603	2,669
	<u>7,448</u>	<u>7,786</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21	30.9.20
	£	£
Trade creditors	385	1,417
Other creditors	1,988	3,146
	<u>2,373</u>	<u>4,563</u>

12. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	66,764	21,167	87,931
	<u>66,764</u>	<u>21,167</u>	<u>87,931</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,942	(99,775)	21,167
Restricted funds			
Youth club activity fund	1,000	(1,000)	-
	<u>121,942</u>	<u>(100,775)</u>	<u>21,167</u>

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	80,439	(13,675)	66,764
TOTAL FUNDS	<u>80,439</u>	<u>(13,675)</u>	<u>66,764</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	96,851	(110,526)	(13,675)
Restricted funds			
Repair fund	3,000	(3,000)	-
Youth club activity fund	1,000	(1,000)	-
	<u>4,000</u>	<u>(4,000)</u>	<u>-</u>
TOTAL FUNDS	<u>100,851</u>	<u>(114,526)</u>	<u>(13,675)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	80,439	7,492	87,931
TOTAL FUNDS	<u>80,439</u>	<u>7,492</u>	<u>87,931</u>

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2021**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	217,793	(210,301)	7,492
Restricted funds			
Repair fund	3,000	(3,000)	-
Youth club activity fund	2,000	(2,000)	-
	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>
TOTAL FUNDS	<u>222,793</u>	<u>(215,301)</u>	<u>7,492</u>

13. RELATED PARTY DISCLOSURES

Three trustees utilise the centre halls for their respective organisations and those organisations have therefore contributed to premises rental and hire as follows:

Rainham Muslim Community - £2,936 (2020:£1,884) - trustee - K. Busary

RCCG - £3,363 (2020: £3,603) - trustee - C. Fagade

S Sheen toddler group - £2,850 (2020 £2,280) - trustee S Sheen. - fee waved in recognition of services donated (see below)

S. Sheen regularly contributes many hours to the youth centre to assist with the children and receives a reimbursement for expenses incurred for travel costs (see note 6).

Time spent at minimum wage would equate to approximately £1,500 per month (for every month of the year) and this therefore represents a substantial donation for which the centre and other trustees are extremely grateful.

RCCG had arrears of £164 at the balance sheet date.