

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2022
for
RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS

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

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

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for the Year Ended 30 September 2022**

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**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Report of the Trustees
for the Year Ended 30 September 2022**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. 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.

Despite being unable to accept further funding in this year following disagreements between trustees, activities and trips for young people during the summer holidays were still carried out which was a great success. It was requested that this be repeated and expanded by the local government due to the positive feedback received.

Activities provided in the year include:

Weekly Tuesday youth club	for 8 to 12 year olds for 12 plus
Various trips, including:	Theatre at Christmas Rockclimbing Trampolining Fun fair Ice skating

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Report of the Trustees
for the Year Ended 30 September 2022**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Fundraising activities were reduced this year due to disputes between the trustees.

Internal and external factors

Charitable activities were increased this year due to demand from the local community, despite trustee disagreements preventing the acceptance of further grants to help in the year.

FINANCIAL REVIEW

Financial position

At the end of the financial period, the charity had a net balance sheet value of £57,650, a decrease of £30,281, all being unrestricted funds.

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 was secured, extra projects were put on hold without further specific funding.

Going concern

Following changes in trustees after the end of the financial year, the lease has been successfully renegotiated in principle in keeping with the benefit provided to the community.

One trustee became the prime contact of a new faith charity during the financial year, with objects that included providing a premises for community use which may have conflicted with the aims of the ROYALS in renewing the lease. The resignation and non reappointment of this trustee after the year end removed this potential conflict.

FUTURE PLANS

The charity is focussed on extending the range of activities provided for young people and the community in general. Trustees are working on avenues to maintain and if possible increase levels of funding 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

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Report of the Trustees
for the Year Ended 30 September 2022**

Trustees

Teresa Goulding (Chairperson) (resigned 17.11.22)
Samantha Ann Sheen Secretary (Secretary)
Kevin Kearns (Treasurer) (resigned 31.3.22)
Christy Fagade (resigned 17.11.22)
Kola Bursary (resigned 17.11.22)
Jamie William Drummond (appointed 17.11.22)
Mary Harvey (appointed 17.11.22)
Amy Watson (appointed 17.11.22)

Independent Examiner

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

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

.....
Samantha Ann Sheen Secretary - 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 2022.

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

Date:

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Statement of Financial Activities
for the Year Ended 30 September 2022**

	Notes	Unrestricted fund £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,712	900	9,612	45,335
Charitable activities					
Provision of youth club and activities		1,480	-	1,480	1,685
Other trading activities	3	65,543	-	65,543	74,691
Investment income	4	-	-	-	231
Total		75,735	900	76,635	121,942
EXPENDITURE ON					
Charitable activities					
Provision of youth club and activities		13,929	900	14,829	10,333
Premises rental and hire		90,053	-	90,053	88,504
Governance costs		2,034	-	2,034	1,938
Total		106,016	900	106,916	100,775
NET INCOME/(EXPENDITURE)		(30,281)	-	(30,281)	21,167
RECONCILIATION OF FUNDS					
Total funds brought forward		87,931	-	87,931	66,764
TOTAL FUNDS CARRIED FORWARD		57,650	-	57,650	87,931

The notes form part of these financial statements

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

Balance Sheet
30 September 2022

	Notes	30.9.22 £	30.9.21 £
FIXED ASSETS			
Tangible assets	9	5,361	6,292
CURRENT ASSETS			
Debtors	10	6,582	7,448
Cash at bank		51,785	76,564
		58,367	84,012
CREDITORS			
Amounts falling due within one year	11	(6,078)	(2,373)
NET CURRENT ASSETS		52,289	81,639
TOTAL ASSETS LESS CURRENT LIABILITIES		57,650	87,931
NET ASSETS		57,650	87,931
FUNDS	13		
Unrestricted funds:			
General fund		57,650	87,931
TOTAL FUNDS		57,650	87,931

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

.....
Mary Harvey - Trustee

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements
for the Year Ended 30 September 2022**

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 2022**

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

Following changes in trustees after the end of the financial year, the lease has been successfully renegotiated in principle after the end of the financial year in keeping with the benefit provided to the community.

One trustee became the prime contact of a new faith charity during the financial year, with objects that included providing a premises for community use which may have conflicted with the aims of the ROYALS in renewing the lease, The resignation and non reappointment of this trustee after the year end removed this potential conflict.

2. DONATIONS AND LEGACIES

	30.9.22	30.9.21
	£	£
Donations	950	1,211
Grants	8,662	44,124
	<hr/> 9,612 <hr/>	<hr/> 45,335 <hr/>

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

	30.9.22	30.9.21
	£	£
Local government	8,662	27,913
Furlough wages grant - government	-	7,406
Summer holiday grant	-	8,805
	<hr/> 8,662 <hr/>	<hr/> 44,124 <hr/>

RAINHAM ORGANISERS FOR YOUTH ACTIVITY LEADERS

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

3. OTHER TRADING ACTIVITIES

	30.9.22	30.9.21
	£	£
Hall hire and office rental	65,543	74,691
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	30.9.22	30.9.21
	£	£
Other interest receivable	-	231
	<u> </u>	<u> </u>

5. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Provision of youth club and activities	1,705	-	1,705
Premises rental and hire	90,052	-	90,052
Governance costs	-	2,034	2,034
	<u> </u>	<u> </u>	<u> </u>
	91,757	2,034	93,791
	<u> </u>	<u> </u>	<u> </u>

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

			30.9.22	30.9.21
	Provision of youth club and activities £	Premises rental and hire £	Governance costs £	Total activities £
Wages	1,291	42,713	-	44,004
Pensions	-	1,177	-	1,177
Rent payable	-	3,873	-	3,873
Rates and water	-	512	-	512
Insurance and licences	-	4,496	-	4,496
Light and heat	-	3,811	-	3,811
Telephone	-	1,591	-	1,591
Professional - other	97	1,462	-	1,559
Repairs & maintenance	-	11,578	-	11,578
Establishment - cleaning	12	17,013	-	17,025
Office expenses - other costs	10	211	-	221
Sundry other costs	100	227	-	327
Training costs	-	243	-	243
Depreciation of tangible and heritage assets	195	1,145	-	1,340
Accountancy - independent examiner	-	-	984	984
Legal fees	-	-	1,050	1,050
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	1,705	90,052	2,034	93,791
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration for the year ended 30 September 2022, nor for the year ended 30 September 2021.

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 14, the equivalent amount of unremunerated hours donated to the charity by S Sheen far exceeds the rental waved.

Trustees' expenses

Travel expenses were reimbursed to one trustee totalling £756 over the year. (2021: £485)

7. STAFF COSTS

	30.9.22	30.9.21
	£	£
Wages and salaries	48,736	49,983
Other pension costs	1,177	1,136
	<u>49,913</u>	<u>51,119</u>

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

	30.9.22	30.9.21
Office management and support	3	3
Youth and project workers	2	1
	<u>5</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 £984 (2021: £960). Further costs paid for payroll services amounted to £732 (2021:£720).

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1 October 2021	21,307
Additions	409
	<hr/>
At 30 September 2022	21,716
	<hr/>
DEPRECIATION	
At 1 October 2021	15,015
Charge for year	1,340
	<hr/>
At 30 September 2022	16,355
	<hr/>
NET BOOK VALUE	
At 30 September 2022	5,361
	<hr/> <hr/>
At 30 September 2021	6,292
	<hr/> <hr/>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade debtors	3,556	1,474
Taxation and social security	-	2,371
Prepayments	3,026	3,603
	<hr/>	<hr/>
	6,582	7,448
	<hr/> <hr/>	<hr/> <hr/>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22	30.9.21
	£	£
Trade creditors	1,939	385
Taxation and social security	1,401	-
Other creditors	2,738	1,988
	<hr/>	<hr/>
	6,078	2,373
	<hr/> <hr/>	<hr/> <hr/>

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	30.9.22 Total funds £	30.9.21 Total funds £
Fixed assets	5,361	-	5,361	6,292
Current assets	58,367	-	58,367	84,012
Current liabilities	(6,078)	-	(6,078)	(2,373)
	<u>57,650</u>	<u>-</u>	<u>57,650</u>	<u>87,931</u>

13. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	87,931	(30,281)	57,650
TOTAL FUNDS	<u>87,931</u>	<u>(30,281)</u>	<u>57,650</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,735	(106,016)	(30,281)
Restricted funds			
Youth club activity fund	900	(900)	-
TOTAL FUNDS	<u>76,635</u>	<u>(106,916)</u>	<u>(30,281)</u>

Comparatives for 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
TOTAL FUNDS	<u>66,764</u>	<u>21,167</u>	<u>87,931</u>

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

13. MOVEMENT IN FUNDS - continued

Comparative 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)	-
TOTAL FUNDS	<u>121,942</u>	<u>(100,775)</u>	<u>21,167</u>

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

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	66,764	(9,114)	57,650
TOTAL FUNDS	<u>66,764</u>	<u>(9,114)</u>	<u>57,650</u>

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	196,677	(205,791)	(9,114)
Restricted funds			
Youth club activity fund	1,900	(1,900)	-
TOTAL FUNDS	<u>198,577</u>	<u>(207,691)</u>	<u>(9,114)</u>

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2022**

14. 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 - £4,019 (2021:£2,936) - trustee - K. Busary

RCCG - £4,181 (2020: £3,363) - trustee - C. Fagade

S Sheen toddler group - £2,850 (2021 £2,850) - 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 £1,520 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.

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2022**

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	950	1,211
Grants	8,662	44,124
	9,612	45,335
Other trading activities		
Hall hire and office rental	65,543	74,691
Investment income		
Other interest receivable	-	231
Charitable activities		
Contributions received	1,480	1,685
Total incoming resources	76,635	121,942
EXPENDITURE		
Charitable activities		
Wages	4,732	3,255
Other motor/travel expenses	799	870
Other costs - activities	7,593	5,964
Interest payable	1	-
	13,125	10,089
Support costs		
Management		
Wages	44,004	46,728
Pensions	1,177	1,136
Rent payable	3,873	2,905
Rates and water	512	702
Insurance and licences	4,496	5,963
Light and heat	3,811	3,549
Telephone	1,591	1,493
Professional - other	1,559	1,472
Repairs & maintenance	11,578	14,053
Establishment - cleaning	17,025	8,947
Office expenses - other costs	221	342
Sundry other costs	327	683
Training costs	243	-
Fixtures and fittings	1,340	1,573
	91,757	89,546

This page does not form part of the statutory financial statements

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2022**

	30.9.22	30.9.21
	£	£
Management		
Governance costs		
Accountancy - independent examiner	984	960
Legal fees	1,050	180
	<u>2,034</u>	<u>1,140</u>
Total resources expended	<u>106,916</u>	<u>100,775</u>
Net (expenditure)/income	<u><u>(30,281)</u></u>	<u><u>21,167</u></u>

This page does not form part of the statutory financial statements