

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2024
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 2024**

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**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Report of the Trustees
for the Year Ended 30 September 2024**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. 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.

Also to provide and maintain a community centre and bring together local inhabitants with local authorities, voluntary and other organisations to advance the education and social welfare and generally improve conditions for the life of the inhabitants of the Rainham parish.

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. together with the use of the halls for maintaining regular services to the community and those in need 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.

RAINHAM ORGANISERS FOR YOUTH ACTIVITY LEADERS

Report of the Trustees for the Year Ended 30 September 2024

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.

Further funding was secured this year which enabled activities and trips for young people during the Easter, summer and Christmas holidays which was a great success. It was requested that this be repeated and expanded by the local government due to the positive feedback received.

Youth activities provided in the year include:

Weekly Tuesday youth club	for 8 to 12 year olds for 12 plus
Various trips, including:	Stubbers Adventure Island Cinema Trip to London Swimming and Ice skating Bowling

Funding was also provided by local government to enable the provision of a "Warm Hub" offering a warm place and cooked meal on a weekly basis to the local community, together with the "cooking on a budget" programme and amalgamated with the happy families" programme which were successfully completed and are to be continued due to their success.

Internal and external factors

Charitable activities were increased this year due to demand from the local community, with the help of further grants from local government and local businesses.

FINANCIAL REVIEW

Financial position

At the end of the financial period, the charity had a net balance sheet value of £39,614, a decrease of £26,224, all being unrestricted funds.

However, the lease renewal has not yet been agreed as if it went ahead with the proposed annual increases it would wipe out reserves (see note 13).

Reserves policy

Funds are held in reserve to enable the upkeep of the halls which have been maintained to high standard.

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.

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Report of the Trustees
for the Year Ended 30 September 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1036854

Principal address

Royals Youth Centre
Viking Way
Rainham
Essex
RM13 9YG

Trustees

Ms S A Sheen (Vice Chairperson)
J W Drummond (Chairperson)
Ms M Harvey (Treasurer)
R J McCracken (Secretary) (Secretary) (appointed 17.10.23)

Independent Examiner

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

Approved by order of the board of trustees on 17 July 2025 and signed on its behalf by:

Ms S A 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 2024.

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

17 July 2025

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Statement of Financial Activities
for the Year Ended 30 September 2024**

	Notes	Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	50,415	22,280	72,695	71,058
Charitable activities					
Provision of youth club, activities and community welfare	5	-	-	-	873
Other trading activities	3	101,423	-	101,423	80,313
Investment income	4	18	-	18	8
Total		151,856	22,280	174,136	152,252
EXPENDITURE ON					
Charitable activities					
Provision of youth club, activities and community welfare		75,092	22,280	97,372	66,642
Premises rental and hire		101,968	-	101,968	76,432
Governance costs		1,020	-	1,020	990
Total		178,080	22,280	200,360	144,064
NET INCOME/(EXPENDITURE)		(26,224)	-	(26,224)	8,188
RECONCILIATION OF FUNDS					
Total funds brought forward		65,838	-	65,838	57,650
TOTAL FUNDS CARRIED FORWARD		39,614	-	39,614	65,838

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

Balance Sheet
30 September 2024

	Notes	30.9.24 £	30.9.23 £
FIXED ASSETS			
Tangible assets	10	5,548	4,576
CURRENT ASSETS			
Debtors	11	6,908	5,119
Cash at bank		33,506	62,480
		40,414	67,599
CREDITORS			
Amounts falling due within one year	12	(6,348)	(6,337)
NET CURRENT ASSETS		34,066	61,262
TOTAL ASSETS LESS CURRENT LIABILITIES		39,614	65,838
NET ASSETS		39,614	65,838
FUNDS	15		
Unrestricted funds:			
General fund		39,614	65,838
TOTAL FUNDS		39,614	65,838

The financial statements were approved by the Board of Trustees and authorised for issue on 17 July 2025 and were signed on its behalf by:

M Harvey - Trustee

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements
for the Year Ended 30 September 2024**

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.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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 costs 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.

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

1. ACCOUNTING POLICIES - continued

Expenditure

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

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.

2. DONATIONS AND LEGACIES

	30.9.24	30.9.23
	£	£
Donations	1,402	1,725
Grants	71,293	69,333
	<hr/> 72,695 <hr/>	<hr/> 71,058 <hr/>

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

	30.9.24	30.9.23
	£	£
Local government	50,413	61,835
Local business grants etc	20,880	7,498
	<hr/> 71,293 <hr/>	<hr/> 69,333 <hr/>

RAINHAM ORGANISERS FOR YOUTH ACTIVITY LEADERS

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

3. OTHER TRADING ACTIVITIES

	30.9.24	30.9.23
	£	£
Hall hire and office rental	101,423	80,313

4. INVESTMENT INCOME

	30.9.24	30.9.23
	£	£
Deposit account interest	18	8

5. INCOME FROM CHARITABLE ACTIVITIES

	30.9.24	30.9.23
	£	£
Contributions/Donations	-	873

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Provision of youth club, activities and community welfare	22,945	-	-	22,945
Premises rental and hire	101,966	2	-	101,968
Governance costs	-	-	1,020	1,020
	124,911	2	1,020	125,933

Due to increased use of halls for grant funded activities, utility costs increased and have been partially allocated to charitable activities accordingly on an approximate basis.

This applies to general wage costs, pensions, rates and water, insurance and licences and light and heat.

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

	30.9.24	30.9.23
	£	£
Provision of youth club, activities and community welfare	11,626	44,169
Premises rental and hire	41,221	-
Governance costs	-	230
Total activities	52,847	1,447
Wages	-	3,873
Social security	408	1,553
Pensions	-	6,763
Rent payable	750	-
Rates and water	1,500	5,263
Insurance and licences	-	-
Carried forward	14,284	58,244

RAINHAM ORGANISERS FOR YOUTH ACTIVITY LEADERS

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

6. SUPPORT COSTS - continued

	Provision of youth club, activities and community welfare £	Premises rental and hire £	Governance costs £	Total activities £	Total activities £
				30.9.24	30.9.23
Brought forward	14,284	52,834	-	67,118	58,244
Light and heat	4,500	4,369	-	8,869	10,148
Telephone	-	1,104	-	1,104	1,788
Professional - other	-	1,369	-	1,369	1,344
Repairs & maintenance	-	22,892	-	22,892	6,627
Establishment - cleaning	3,500	17,434	-	20,934	12,813
Office expenses - other costs	150	437	-	587	452
Sundry other costs	169	-	-	169	320
Training costs	-	120	-	120	270
Depreciation of tangible and heritage assets	154	1,233	-	1,387	1,144
Loss on sale of tangible fixed assets	188	125	-	313	-
Interest payable and similar charges	-	49	-	49	-
Bank charges	-	2	-	2	-
Accountancy - independent examiner	-	-	1,020	1,020	990
	<u>22,945</u>	<u>101,968</u>	<u>1,020</u>	<u>125,933</u>	<u>94,140</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

Trustees Remuneration

S. Sheen billed the charity fees to cover time provided for specific grant funded projects required by grantors for the year ended 30 September 2024 totalling £7,110 (2023 £3,817).

In addition, 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 over and above the fees charged..

The annual cost of use of the halls to any other children's group would be £1,875.

As detailed in note 16, 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 2024**

7. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Travel expenses were reimbursed to one trustee totalling £545 over the year. (2023: £806)

8. STAFF COSTS

	30.9.24	30.9.23
	£	£
Wages and salaries	94,593	75,770
Social security costs	230	-
Other pension costs	1,852	1,447
	<u>96,675</u>	<u>77,217</u>

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

	30.9.24	30.9.23
Office management and support	3	3
Youth and project workers	5	5
	<u>8</u>	<u>8</u>

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

9. ACCOUNTANT/INDEPENDENT EXAMINERS COSTS

Costs for assistance with the preparation and examination of accounts from books and records totalled £1,020 (2023: £990). Further costs paid for payroll services amounted to £994 (2023: £804).

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
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**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

10. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1 October 2023	22,075
Additions	2,673
Disposals	(1,195)
	<u>23,553</u>
At 30 September 2024	<u>23,553</u>
DEPRECIATION	
At 1 October 2023	17,499
Charge for year	1,388
Eliminated on disposal	(882)
	<u>18,005</u>
At 30 September 2024	<u>18,005</u>
NET BOOK VALUE	
At 30 September 2024	<u>5,548</u>
At 30 September 2023	<u>4,576</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Trade debtors	858	2,893
Other debtors	55	-
Prepayments	5,995	2,226
	<u>6,908</u>	<u>5,119</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.24	30.9.23
	£	£
Trade creditors	2,528	613
Taxation and social security	868	1,235
Other creditors	2,952	4,489
	<u>6,348</u>	<u>6,337</u>

**RAINHAM ORGANISERS FOR YOUTH ACTIVITY
LEADERS**

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.9.24	30.9.23
	£	£
Within one year	46,544	32,292
Between one and five years	82,438	79,893
In more than five years	146,842	167,512
	<u>275,824</u>	<u>279,697</u>

Whilst a new lease for the property had been agreed in principle, the lease had not been fully signed at the date of signing the accounts. As the annual increases proposed have not yet been accepted.

However, based on the new lease presently on the table, amounts potentially in arrears have been included as due within one year above and no provision included in the accounts.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
Fixed assets	5,548	-	5,548	4,576
Current assets	40,414	-	40,414	67,599
Current liabilities	(6,348)	-	(6,348)	(6,337)
	<u>39,614</u>	<u>-</u>	<u>39,614</u>	<u>65,838</u>

15. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	65,838	(26,224)	39,614
	<u>65,838</u>	<u>(26,224)</u>	<u>39,614</u>
TOTAL FUNDS	<u>65,838</u>	<u>(26,224)</u>	<u>39,614</u>

RAINHAM ORGANISERS FOR YOUTH ACTIVITY LEADERS

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,856	(178,080)	(26,224)
Restricted funds			
Youth club activity fund	1,400	(1,400)	-
Community welfare	20,880	(20,880)	-
	22,280	(22,280)	-
TOTAL FUNDS	174,136	(200,360)	(26,224)

Comparatives for movement in funds

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
Unrestricted funds			
General fund	57,650	8,188	65,838
TOTAL FUNDS	57,650	8,188	65,838

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,133	(122,945)	8,188
Restricted funds			
Youth club activity fund	1,395	(1,395)	-
Community welfare	19,724	(19,724)	-
	21,119	(21,119)	-
TOTAL FUNDS	152,252	(144,064)	8,188

RAINHAM ORGANISERS FOR YOUTH ACTIVITY LEADERS

Notes to the Financial Statements - continued
for the Year Ended 30 September 2024

15. MOVEMENT IN FUNDS - continued

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	57,650	(18,036)	39,614
	<u>57,650</u>	<u>(18,036)</u>	<u>39,614</u>
TOTAL FUNDS	<u><u>57,650</u></u>	<u><u>(18,036)</u></u>	<u><u>39,614</u></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	282,989	(301,025)	(18,036)
Restricted funds			
Youth club activity fund	2,795	(2,795)	-
Community welfare	40,604	(40,604)	-
	<u>43,399</u>	<u>(43,399)</u>	<u>-</u>
TOTAL FUNDS	<u><u>326,388</u></u>	<u><u>(344,424)</u></u>	<u><u>(18,036)</u></u>

16. RELATED PARTY DISCLOSURES

One trustee utilised the centre halls and contributed to premises rental and hire as follows:

S Sheen toddler group - £1,875 (2023 £2,250) - 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 7).

Time spent at minimum wage would equate to approximately £1,460 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.