

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

England & Wales · Charity number 1016998

Details

Other names READY

Status Registered

Legal form Other

Registered 1993-02-04

Register [View on the Charity Commission register](#)

Contact

Address READY Chairty
Korus House
6-8 Colne Road
Twickenham
Middlesex
TW1 4JR

Phone 02087441800

Email info@readycharity.org

Website www.readycharity.org

Activities

Objects: FOR THE PUBLIC BENEFIT, THE RELIEF OF THOSE IN NEED BY REASON OF YOUTH AND DISABILITY AND THE ADVANCEMENT OF THEIR PARTICIPATION IN AMATEUR SPORT, IN PARTICULAR BUT NOT EXCLUSIVELY BY: (I) PROVIDING FACILITIES, EQUIPMENT AND OTHER RESOURCES TO ENABLE YOUNG DISABLED PEOPLE TO PARTICIPATE IN SPORT AND/OR RECREATIONAL ACTIVITIES; AND (II) SECURING ACCESS FOR YOUNG DISABLED PEOPLE TO THE FACILITIES OF CLUBS AND OTHER ORGANISATIONS ENGAGED IN SPORT AND/OR RECREATIONAL ACTIVITIES.

Activities: To provide facilities to enable disabled young people to participate in sport and secure easy access to those facilities

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources
- **What:** Disability, Amateur Sport
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£65,692	£48,195	-	-
2023-12-31	£29,089	£36,772	-	-
2022-12-31	£32,259	£48,748	-	-
2021-12-31	£13,392	£17,313	-	-
2020-12-31	£54,031	£41,105	-	-

Trustees

Name	Role	Appointed
MOIRA MORGAN	Chair	2013-11-12
DAVID JOHN HILL		1998-07-30
DONALD DUNCOMBE CAMPBELL		2022-01-18
GERAINT EMRYS MORGAN		2011-05-05
JUSTINE LAWRY		2023-07-15
MR VINNY CODRINGTON		2011-05-05
Nathan James Graham		2025-10-17
SALVATORE DILENA		2013-10-16
SOPHIE JONES		2025-10-24
Sarah Connor		2019-10-01
Steven Newbold		2024-10-29

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

England & Wales - Charity number 1016998

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Charity Commission Annual Return 2024

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

Charity registration number: 1016998

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2024.

PART A - Charity information

Financial period

Financial period start date

01/01/2024

Financial period end date

31/12/2024

Income and spending

Income £

£ 65,692

Spending £

£ 48,195

Number of contracts from government

How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?

0

Number of grants from government

How many grants did your charity receive from central government or a local authority during the financial period for this return?

0

Income breakdown

Donations and legacies (excluding Endowments Received)

£ 64,046

Charitable activities

£ 0

Other trading activities

£ 0

Investments

£ 1,646

Other

£ 0

Grantmaking

Is grant making the main way your charity carries out its purposes?

Yes

Recipients of grants

Please round all figures to the nearest pound (do not enter decimal points or commas).

Individuals

£ 38,560

Other charities

£ 0

Other organisations that are not charities

£ 0

Grant recipients related parties

Are any of the grant recipients related parties to the charity?

No

Trustee payments

Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?

e. None of the trustees have been paid

Did any of the trustees resign and take up employment with your charity in the financial period of this return?

No

Income from outside the UK

Did your charity receive income from outside of the United Kingdom in the financial period of this return?

No

Delivering activities outside the United Kingdom

Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?

No

Spending outside of the United Kingdom

Did your charity spend funds outside of the United Kingdom in the financial period of this return?

No

Total Spending outside of the United Kingdom

£

Trading subsidiaries

Does the charity have any trading subsidiaries?

No

Charity contact details correct

Is the contact address displayed from the Register of Charities, correct?

Yes

Charity headquarters details correct

Is this the same address that you use as your charity's administrative headquarters?

Yes

Charity contact address

Address Line 1

READY Chairty

Address Line 2

Korus House

Address Line 3

6-8 Colne Road

Address Line 4

Twickenham

Address Line 5

Middlesex

Postcode

TW1 4JR

Country

Charity Headquarters address

Address Line 1

Twickenham Plating Ltd

Address Line 2

7-9 Edwin Road

Address Line 3

TWICKENHAM

Address Line 4

Address Line 5

Postcode

TW1 4JJ

Country

Property

Were any of your charity's properties held by holding or custodian trustees on behalf of your charity (excluding the Official Custodian) during the financial period for this return?

No

Membership type

Is your charity part of a wider group structure with a parent body and subsidiary bodies?

no, the charity is not part of a wider group structure

Employment contract types

People were permanently employed by your charity

0

People were on fixed-terms contracts with your charity

0

Self-employed people were working for your charity

0

Governance policies

Internal charity financial controls policy and procedures

Yes

Safeguarding policy and procedures

Yes

Financial reserves policy and procedures

Yes

Complaints policy and procedures

Yes

Serious incident reporting policy and procedures

Yes

Internal risk management policy and procedures

Yes

Trustee expenses policy and procedures

Yes

Trustee conflicts of interest policy and procedures

Yes

Investing charity funds policy and procedures

Yes

Campaigns and political activity policy and procedures

Yes

Bullying and harassment policy and procedures

Yes

Social media policy and procedures

Yes

Engaging external speakers at charity events policy and procedures

Yes

Safeguarding

Has your charity provided services to children and/or adults at risk in the financial period of the return?

Yes

a. All required standard DBS checks have been obtained

Yes

b. All required enhanced DBS checks have been obtained

No

c. All required enhanced with Barred List(s) DBS checks have been obtained

No

d. DBS checks are not required other than Basic DBS checks

No

Serious Incidents

Has your charity reported all Serious Incidents (including any historical incidents) that the charity became aware of during the financial period of this return?

There were no incidents to report

External risk and impact

Donations

Unknown/No Change/Not Applicable

Other income - grants

Unknown/No Change/Not Applicable

Other income - contracts

Unknown/No Change/Not Applicable

Other income - investment

Negative

Expenditure on charitable activities

Negative

Expenditure on overheads

Negative

Number of volunteers

Unknown/No Change/Not Applicable

Number of employees

Unknown/No Change/Not Applicable

Number of trustees

Unknown/No Change/Not Applicable

Fundraising activities

Negative

Capacity to deliver services

Unknown/No Change/Not Applicable

Total service demand

Unknown/No Change/Not Applicable

Volunteers

Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?

4

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- you have consented to their release; or
- we are legally obliged to disclose them; or
- we regard disclosure as either (a) necessary so that we can properly carry out our statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- **we can lawfully do so; and**
- **we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest**

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;**
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;**
- (c) data analysis, testing, research, statistical and survey purposes**

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

This annual return has not been submitted and no Declaration has been made

Charity registration number 1016998 (England and Wales)

**RECREATION AND EASY ACCESS FOR DISABLED YOUTH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	V Codrington S Dilena N Evans D J Hill G E Morgan M Morgan S Connor D Campbell S Newbold J Lawry N Graham	(Appointed 29 October 2024) (Appointed 17 October 2025)
Charity number (England and Wales)	1016998	
Principal address	Korus House 6-8 Colne Road Twickenham Middlesex TW1 4JR	
Independent examiner	Linda Dunford FCCA CTA Warner Wilde Limited Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	
Bankers	NatWest - Walton-on-Thames 73 High Street Walton - on - Thames KT12 1DW	

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

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RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to raise money to help young people with disabilities play sport and take part in healthy activities for fun and fitness. The charity is run entirely by volunteers. For over two decades the charity has helped hundreds of children, teenagers and young adults with grants for a variety of sports equipment, including racing wheelchairs, basketball wheelchairs, blind cricket equipment, access ramps, bespoke prosthetics, seated skis, team kits, racing gloves, specialist hearing aids, gym equipment, bicycles, swimming lessons, riding lessons, facilities and transport and ponies. The trustees are unanimously of the belief that the grants made by the charity have an often life-changing impact on the life and well-being of the beneficiary.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The year 2024 has been another year of change and development for the charity "Recreation & Easy Access for Disabled Youth" (REAdY). Now in my 3rd year of chairmanship, the charity has developed links with other platforms to assist and support our work and our goals.

We were fortunate enough to be nominated and consequently chosen by Fulwell Golf Club as their charity of the year. Fulwell G.C. had over many years been very supportive of the work we do but this was the first time we had ever been chosen as their club charity.

Their aim was to build a legacy for disabled youngsters to enable them to experience enjoyment in the game of golf and to raise the profile of golf as a sport for all in the future. With this aim, REAdY formed relationships with Wheelpower and Get Golfing building plans for the 2025 year.

The annual Colin Herridge Memorial Golf Day was again held at Fulwell and was a huge success attended by 100 participants. A video show by Kare Adenegan (Para Olympian) was displayed sending a strong message about the power and benefits of sport to all that attended.

REAdY also attended the "National Wheelpower Junior Games" held at Stoke Mandeville Hospital which was a great event.

As Chairman I was also invited to Weston Green School to give a presentation at assembly about the value of charitable work in general to the children. All the children (all under 11) were fully engaged in the interactive session and asked some very interesting questions and discussions.

During the year, the charity awarded £27,197.47 in 16 grants. The diversity of items requested for grants was very encouraging and the of building of new links with the above proved to a positive move for us. The awards granted by the Trustees included coaching sessions, specialist gym membership, and customised equipment. The range of sports included were swimming, water skiing, X-training, skate and dancing specialised wheelchairs along with small trikes and hand cycles. The number of applications itself had decreased from the previous year of 2023 for reasons we cannot explain, but we now hope that with our ongoing plan to increase our network and links with other platforms and better use of social media, we will have an increase in applications for 2025. With this in mind, the Trustees made a conscious decision to redesign our website which will be up and running in 2025.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

We were extremely privileged to have Kare Adenegan, a formidable Para Olympian, to join our group of Patrons. REAdY supported Kare with a grant from the young age of 12 years old and has followed her career since. This initial grant helped launch her into the world of competitive wheelchair racing. Kare is a very inspiring young woman who is the only person at the time of writing to have ever beaten the world's number 1 female wheelchair racer ever, Hannah Cockcroft. We were also pleased to officially welcome former footballer Kit Symons as a Patron alongside Kare. Kit has been supporting REAdY for many years. He has played for Portsmouth, Manchester City as Captain, as well as playing for Fulham and Crystal Palace in his career and has also represented Wales for his country. On top of that he has managerial and coaching experience overseas and in the UK.

In September 2024 the first quiz night was held for REAdY which took place at Cobham Rugby Club. It was attended by 96 people making up 16 teams. Local companies supported the event by donating raffle and auction prizes. This is now becoming an annual event, due to its' resounding success, with the aim of increasing our profile as well as raising funds.

REAdY was also nominated to benefit from a charitable lunch hosted at the RAC by "The West London Luncheon Society". This was an unexpected nomination, and the funds raised were greatly appreciated by us all at REAdY.

The overall amount raised in the year of 2024 was £64,692 with the amount for grants awarded being £27,197.47. The charity is currently in a good position financially, however with the significant increase in the costs of specialist customised equipment especially sporting wheelchairs, we will be looking at further ways to raise funds to give disabled youngster greater opportunities in sport.

I also take this opportunity on behalf of the trustees to thank all those involved in supporting the charity throughout the year.

We look forward to a prosperous 2025.

Financial review

At the balance sheet date the charity's reserves stood at £123,708 (2023: £106,211).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum of £20,000. The charity does not have any fixed costs so this level of reserves is considered sufficient.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was formed by a declaration of trust dated 14 January 1993 as amended by a deed executed 6 January 2005, as amended by the deed dated 16 November 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

V Codrington

S Dilena

N Evans

D J Hill

G E Morgan

M Morgan

S Connor

D Campbell

S Newbold

(Appointed 29 October 2024)

J Lawry

N Graham

(Appointed 17 October 2025)

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Details of method of recruitment and appointment of trustees

On the nomination of an individual as a prospective trustee the charity observes a systematic approach for trustees to review and consider the individual's personal profile and carrying out any appropriate verifications. Due consideration is given to the skills and experience the individual may contribute to the charity's work and also in terms of maintaining a balance and diversity within the board of trustees.

Details of organisational structure

The charity has a straightforward structure with a board of trustees running the charity with the assistance of a Honorary Treasurer and a Honorary Secretary who provide their service on an voluntary basis.

The trustees' report was approved by the Board of Trustees.

Moira Morgan

Moira Morgan (Oct 24, 2025 09:30:04 GMT+1)

M Morgan

Trustee

Date: 24/10/2025

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RECREATION AND EASY ACCESS FOR DISABLED YOUTH

I report to the trustees on my examination of the financial statements of Recreation and Easy Access for Disabled Youth (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Linda Dunford FCCA CTA

Warner Wilde Limited
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date:27/10/2025

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	64,046	29,849
Investments	4	1,646	1,423
Total income		<u>65,692</u>	<u>31,272</u>
Expenditure on:			
Raising funds	5	9,635	6,362
Charitable activities	6	38,560	18,226
Total expenditure		<u>48,195</u>	<u>24,588</u>
Net income and movement in funds		17,497	6,684
Reconciliation of funds:			
Fund balances at 1 January 2024		<u>106,211</u>	<u>99,527</u>
Fund balances at 31 December 2024		<u>123,708</u>	<u>106,211</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		132,114		107,429	
Creditors: amounts falling due within one year	12	<u>(8,406)</u>		<u>(1,218)</u>	
Net current assets			<u>123,708</u>		<u>106,211</u>
The funds of the charity					
Unrestricted funds	13		<u>123,708</u>		<u>106,211</u>
			<u>123,708</u>		<u>106,211</u>

The financial statements were approved by the trustees on 24/10/2025.

Moira Morgan
[Moira Morgan \(Oct 24, 2025 09:30:04 GMT+1\)](#)
M Morgan
Trustee

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Recreation and Easy Access for Disabled Youth is a charitable trust.

1.1 Accounting convention

The financial statements have been prepared in accordance 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently measured at the cash or other consideration expected to be received and not discounted.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently measured at the cash or other consideration expected to be paid and not discounted.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at the cash or other consideration expected to be paid and not discounted.

Derecognition of financial liabilities

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

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	61,828	27,667
Donated goods and services	2,218	2,182
	<u>64,046</u>	<u>29,849</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,646	1,423
	<u>1,646</u>	<u>1,423</u>

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	9,635	6,362
	<u>9,635</u>	<u>6,362</u>

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Grant funding of activities (see note 7)	34,346	13,884
Share of support and governance costs (see note 8)		
Support	2,954	3,124
Governance	1,260	1,218
	<u>38,560</u>	<u>18,226</u>
Analysis by fund		
Unrestricted funds	<u>38,560</u>	<u>18,226</u>

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Grants payable

	2024 £	2023 £
Grants to individuals	34,346	13,884
	<u>34,346</u>	<u>13,884</u>

8 Support costs allocated to activities

	2024 £	2023 £
Office costs	1,490	1,908
Bookkeeping	1,000	1,000
Sundry expenses	464	216
Governance costs	1,260	1,218
	<u>4,214</u>	<u>4,342</u>
Analysed between:		
Charitable activities	<u>4,214</u>	<u>4,342</u>

	2024 £	2023 £
Governance costs comprise:		
Independent examination fee	1,260	1,218
	<u>1,260</u>	<u>1,218</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Equipment

The charity retains ownership of equipment (such as wheelchairs) provided to beneficiaries. However, these items are not considered to have any ongoing value as they are made to the specific requirements of the individual and are therefore written off as an expense in the year of purchase.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	7,146	-
Accruals and deferred income	1,260	1,218
	<u>8,406</u>	<u>1,218</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	106,211	65,692	(48,195)	123,708
	<u>106,211</u>	<u>65,692</u>	<u>(48,195)</u>	<u>123,708</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	99,527	31,272	(24,588)	106,211
	<u>99,527</u>	<u>31,272</u>	<u>(24,588)</u>	<u>106,211</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

England & Wales - Charity number 1016998

Accounts

Charity registration number 1016998

**RECREATION AND EASY ACCESS FOR DISABLED YOUTH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	V Codrington S Dilena N Evans D J Hill G E Morgan M Morgan S Connor D Campbell
Charity number	1016998
Principal address	Korus House 6-8 Colne Road Twickenham Middlesex TW1 4JR
Independent examiner	Warner Wilde Limited 4 Marigold Drive Bisley Woking Surrey GU24 9SF
Bankers	NatWest - Walton-on-Thames 73 High Street Walton - on - Thames KT12 1DW

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

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RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to raise money to help young people with disabilities play sport and take part in healthy activities for fun and fitness. The charity is run entirely by volunteers. For over two decades the charity has helped hundreds of children, teenagers and young adults with grants for a variety of sports equipment, including racing wheelchairs, basketball wheelchairs, blind cricket equipment, access ramps, bespoke prosthetics, seated skis, team kits, racing gloves, specialist hearing aids, gym equipment, bicycles, swimming lessons, riding lessons, facilities and transport and ponies. The trustees are unanimously of the belief that the grants made by the charity have an often life-changing impact on the life and well-being of the beneficiary.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

The year of 2023 has been a year of development and planning for the future at the charity Recreation and Easy Access for Disabled Youth.(REAdY). The Strategic Plan formulated in the year of 2022 is slowly being implemented and with newly appointed Trustees to the board, has proved to be a positive step forward for the charity.

I have continued in my role as Chairman for the 2nd year, as part of the planned 3 year term in this position. I hope to spend the 3rd year transitioning to the future Chairman, with the continuing support from the other Trustees for which I am grateful. The formal appointment of two new Trustees to the board has added to the diversity of the charity. Nathan Graham, who had previously organised the 24hour Bikathon (as a volunteer) in support of REAdY was appointed as a trustee. Nathan works within the sport and leisure industry, owning his own personal training company and gym.

Justine Herridge, daughter to Colin Herridge, a formal founder Trustee of the charity was also appointed to the board. With her background of freelance event management and an independent travel agent, Justine will be beneficial for future planning of fund-raising events and bringing new ideas to the charity. We are looking forward to 2024 with enthusiasm!

The Strategic Plan has helped in spreading the word about what we do and has assisted in expanding our grant applications coming from different sports. Over the year of 2023 we received 26 applications and awarded £13,883.10 in grants to disabled young people.

The Colin Herridge Memorial lunch held in February 2023 helped educate and promote REAdY and was supported by sporting legends. This along with the Colin Herridge Memorial Golf Day at Fulwell Golf Club held on 6th April 2023, raised much needed funds for the charity. The golf day was an amazing event which was assisted by having had such great weather on the day and fantastic organisation by the golf club and the trustees. At the end of the year Fulwell Golf Club Captains announced that they had chosen REAdY as their sponsored Charity for the year of 2024, for which we are highly appreciative. We are looking forward to working with them through 2024 and to build a legacy in promoting golf for disabled youngsters. I look forward to reporting on our progress on this in next year's report.

Looking to the future, the charity is still aiming to diversify in methods of fund raising, looking at sponsorship, and introducing new Patrons to the charity from differing sporting backgrounds.

The current financial position is very stable with the balance sheet showing a healthy level of liquid cash available for awarding of grants at the balance sheet date and into the foreseeable future. As mentioned previously during 2023, 26 grants were awarded to young people amounting to a total of £32,645.50.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The future of the charity looks extremely healthy, and we are looking forward to fruitful and an exciting 2024, with the hope of broadening the Charity's work and introducing new sports to disabled youngsters. The 2024 Para Olympic Games, where unusual sports are viewed, will give inspiration to young people in knowing that they can achieve their dreams.

Financial review

At the balance sheet date the charity's reserves stood at £106,211 (2022: £99,527).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum of £5,000. The charity does not have any fixed costs so this level of reserves is considered sufficient.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was formed by a declaration of trust dated 14 January 1993 as amended by a deed executed 6 January 2005, as amended by the deed dated 16 November 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

V Codrington
S Dilena
N Evans
D J Hill
G E Morgan
M Morgan
S Connor
D Campbell

Details of method of recruitment and appointment of trustees

On the nomination of an individual as a prospective trustee the charity observes a systematic approach for trustees to review and consider the individual's personal profile and carrying out any appropriate verifications. Due consideration is given to the skills and experience the individual may contribute to the charity's work and also in terms of maintaining a balance and diversity within the board of trustees.

Trustees and volunteers

After giving over a decade of loyal service to REAdY it is with regret that I report the formal resignation of Mr. Jeff Thomas as a trustee. He has been instrumental in the organisation and continuity of the READY Charity Golf Day at Fulwell Golf Club every year. On behalf of the board of trustees I convey to Jeff my sincere gratitude and warmest wishes.

It is with a heavy heart to inform of the sad passing of Colin Herridge on 28th February 2022. He was an esteemed trustee whose involvement with the charity dates back to its' inception in 1993. All trustees and volunteers extend their heartfelt sympathy to Colin's family.

Details of organisational structure

The charity has a straightforward structure with a board of trustees running the charity with the assistance of a Honorary Treasurer and a Honorary Secretary who provide their service on an voluntary basis.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees' report was approved by the Board of Trustees.

Moira J Morgan

Moira J Morgan (Oct 30, 2024 18:24 GMT)

M Morgan

Trustee

Date: **30/10/2024**

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RECREATION AND EASY ACCESS FOR DISABLED YOUTH

I report to the trustees on my examination of the financial statements of Recreation and Easy Access for Disabled Youth (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Frances Wilde (Oct 31, 2024 08:35 GMT)

F J Wilde FCCA DChA

Warner Wilde Limited

4 Marigold Drive

Bisley

Woking

Surrey

GU24 9SF

Dated: 31 October 2024

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from:			
Donations and legacies	3	29,849	32,015
Investments	4	1,423	244
Total income		<u>31,272</u>	<u>32,259</u>
Expenditure on:			
Raising funds	5	6,362	5,779
Charitable activities	6	18,226	42,969
Total expenditure		<u>24,588</u>	<u>48,748</u>
Net income/(expenditure) and movement in funds		6,684	(16,489)
Reconciliation of funds:			
Fund balances at 1 January 2023		<u>99,527</u>	<u>116,016</u>
Fund balances at 31 December 2023		<u>106,211</u>	<u>99,527</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		107,429		115,113	
Creditors: amounts falling due within one year	12	(1,218)		(15,586)	
Net current assets			106,211		99,527
The funds of the charity					
Unrestricted funds	13		106,211		99,527
			106,211		99,527

The financial statements were approved by the trustees on **30/10/2024**

Moira J Morgan

Moira J Morgan (Oct 30, 2024 18:24 GMT)

M Morgan
Trustee

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Recreation and Easy Access for Disabled Youth is a charitable trust.

1.1 Accounting convention

The financial statements have been prepared in accordance 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently measured at the cash or other consideration expected to be received and not discounted.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently measured at the cash or other consideration expected to be paid and not discounted.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at the cash or other consideration expected to be paid and not discounted.

Derecognition of financial liabilities

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

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	27,667	29,879
Donated goods and services	2,182	2,136
	<u>29,849</u>	<u>32,015</u>

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,423	244
	<u>1,423</u>	<u>244</u>

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	6,362	5,779
	<u>6,362</u>	<u>5,779</u>

6 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Direct costs		
Grant funding of activities (see note 7)	13,884	39,755
Share of support and governance costs (see note 8)		
Support	3,124	2,032
Governance	1,218	1,182
	<u>18,226</u>	<u>42,969</u>
Analysis by fund		
Unrestricted funds	<u>18,226</u>	<u>42,969</u>

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

7 Grants payable

	2023 £	2022 £
Grants to individuals	13,884	39,755
	<u>13,884</u>	<u>39,755</u>

8 Support costs allocated to activities

	2023 £	2022 £
Office costs	1,908	616
Bookkeeping	1,000	1,000
Sundry expenses	216	416
Governance costs	1,218	1,182
	<u>4,342</u>	<u>3,214</u>

Analysed between:

Charitable activities	<u>4,342</u>	<u>3,214</u>
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	2023 £	2022 £
Governance costs comprise:		
Independent examination fee	1,218	1,182
	<u>1,218</u>	<u>1,182</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Equipment

The charity retains ownership of equipment (such as wheelchairs) provided to beneficiaries. However, these items are not considered to have any ongoing value as they are made to the specific requirements of the individual and are therefore written off as an expense in the year of purchase.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	3,800
Other creditors	-	10,604
Accruals and deferred income	1,218	1,182
	<u>1,218</u>	<u>15,586</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	<u>99,527</u>	<u>31,272</u>	<u>(24,588)</u>	<u>106,211</u>
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	At 31 December 2022 £
General funds	<u>116,016</u>	<u>32,259</u>	<u>(48,748)</u>	<u>99,527</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

England & Wales - Charity number 1016998

Accounts

Charity registration number 1016998

**RECREATION AND EASY ACCESS FOR DISABLED YOUTH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	V Codrington S Dilena N Evans D J Hill G E Morgan M Morgan S Connor D Campbell	(Appointed 18 January 2022)
Charity number	1016998	
Principal address	Korus House 6-8 Colne Road Twickenham Middlesex TW1 4JR	
Independent examiner	Warner Wilde Limited 4 Marigold Drive Bisley Woking Surrey GU24 9SF	
Bankers	NatWest - Walton-on-Thames 73 High Street Walton - on - Thames KT12 1DW	

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

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RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to raise money to help young people with disabilities play sport and take part in healthy activities for fun and fitness. The charity is run entirely by volunteers. For over two decades the charity has helped hundreds of children, teenagers and young adults with grants for a variety of sports equipment, including racing wheelchairs, basketball wheelchairs, blind cricket equipment, access ramps, bespoke prosthetics, seated skis, team kits, racing gloves, specialist hearing aids, gym equipment, bicycles, swimming lessons, riding lessons, facilities and transport and ponies. The trustees are unanimously of the belief that the grants made by the charity have an often life-changing impact on the life and well-being of the beneficiary.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2022 has been a year of change, development and sadness at the charity Recreation and Easy Access for Disabled Youth. (REAdY) A new Chairperson, a new Strategic Plan for the future along with a newly appointed Trustee to the board have all given the charity a post Covid boost and has helped inject some refreshment to the Trustees, both old and new.

During the year Salvatore Dilena decided to stand down as Chairman. He has done an outstanding job as a Trustees having been appointed to the board of Trustees in 2013 and acting as Chairman since 2014. We are delighted that he has remained a Trustee to support the transition of Chairperson bringing valuable help and insight to the charity. I am grateful for the support he has given me both as Vice Chairman and a Trustee and look forward to continuing working alongside him in the future with great enthusiasm.

The charity needed to have more clarity in a rapidly changing environment, and a new Strategic Plan was devised. The Trustees identified that there was a need to reach a wider audience, both in terms of raising revenue, and in engaging with a more diverse group of disabled youth to know of our existence. Currently REAdY receive grant applications from a narrow base, mainly sporting wheelchairs, swimming and riding lessons, and we wanted to let other sporting organisations know what we can offer in supporting disabled athletes to know where they can access funding in addition to us. The development of the future strategic plan for the charity will be a useful tool in helping the charity achieve this.

A new charity event was introduced by a volunteer, Nathan Graham, in the form of a 24 hour Bikathon, which was highly popular and helped raise awareness of the charity along with raising vital funds. This was in addition to the annual REAdY Golf Day at Fulwell Golf Club following the Covid virus. Following this event a decision was made by the Trustees to rename the golf day as "The Colin Herridge Memorial Golf Day" following the sad and sudden death of Colin Herridge in February 2022. Colin was a much respected and loved Trustee of REAdY since its inception in 1992. His contribution to the charity never wavered, continually working hard to advocate for disabled youngsters to get into sport and leisure activities, and he is very sadly missed. A magnificent memorial lunch was held in February 2023 which was attended by many well-known professional and amateur rugby players. Colin was a heavy weight personality and influence on the rugby game as it is today.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Looking to the future, the charity aims to diversify in methods of fund raising, look at sponsorship, introduce new trustees and look at grass root sports that attract disabled youngsters into activities to improve their quality of life, health and wellbeing, and to spread support to more disabled youth.

The current financial position is very stable. There is over £110000.00 available for grants at the time of writing this report. During the year of 2022, 26 grants were awarded to young people totalling £50,327. The rising cost of equipment, as well as greater awareness as mentioned above, are crucial if we are going to help more people enjoy sport and realise their dreams, as well as being vital for their mental health, wellbeing and supporting their independence.

However, the future of the charity looks healthy, and we hope that the new Strategic Plan will bear more fruits in the coming months and years.

Financial review

At the balance sheet date the charity's reserves stood at £99,527 (2021: £116,016).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum of £5,000. The charity does not have any fixed costs so this level of reserves is considered sufficient.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was formed by a declaration of trust dated 14 January 1993 as amended by a deed executed 6 January 2005, as amended by the deed dated 16 November 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

V Codrington

S Dilena

N Evans

D J Hill

G E Morgan

M Morgan

S Connor

D Campbell

(Appointed 18 January 2022)

L Clancy

(Appointed 18 January 2022 and resigned 31 October 2022)

C Herridge

(Deceased 28 February 2022)

Details of method of recruitment and appointment of trustees

On the nomination of an individual as a prospective trustee the charity observes a systematic approach for trustees to review and consider the individual's personal profile and carrying out any appropriate verifications. Due consideration is given to the skills and experience the individual may contribute to the charity's work and also in terms of maintaining a balance and diversity within the board of trustees.

Trustees and volunteers

After giving over a decade of loyal service to REAdY it is with regret that I report the formal resignation of Mr. Jeff Thomas as a trustee. He has been instrumental in the organisation and continuity of the REAdY Charity Golf Day at Fulwell Golf Club every year. On behalf of the board of trustees I convey to Jeff my sincere gratitude and warmest wishes.

It is with a heavy heart to inform of the sad passing of Colin Herridge on 28th February 2022. He was an esteemed trustee whose involvement with the charity dates back to its' inception in 1993. All trustees and volunteers extend their heartfelt sympathy to Colin's family.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Details of organisational structure

The charity has a straightforward structure with a board of trustees running the charity with the assistance of a Honorary Treasurer and a Honorary Secretary who provide their service on an voluntary basis.

Supplier payment policy

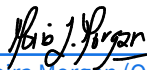
The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

The trustees' report was approved by the Board of Trustees.



[Morgan Morgan \(Oct-25, 2023 11:20 GMT+1\)](#)

M Morgan

Trustee

Date: 25/10/2023.....

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RECREATION AND EASY ACCESS FOR DISABLED YOUTH

I report to the trustees on my examination of the financial statements of Recreation and Easy Access for Disabled Youth (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



F J Wilde FCCA DChA
Warner Wilde Limited

4 Marigold Drive
Bisley
Woking
Surrey
GU24 9SF

Dated: 25/10/2023

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	32,015	13,920
Investments	4	244	12
Total income		<u>32,259</u>	<u>13,932</u>
<u>Expenditure on:</u>			
Raising funds	5	<u>5,779</u>	<u>3,852</u>
Charitable activities	6	<u>42,969</u>	<u>13,461</u>
Total expenditure		<u>48,748</u>	<u>17,313</u>
Net expenditure for the year/ Net movement in funds		(16,489)	(3,381)
Fund balances at 1 January 2022		<u>116,016</u>	<u>119,397</u>
Fund balances at 31 December 2022		<u><u>99,527</u></u>	<u><u>116,016</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


RECREATION AND EASY ACCESS FOR DISABLED YOUTH

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		115,113		120,466	
Creditors: amounts falling due within one year					
	11	(15,586)		(4,450)	
Net current assets			99,527		116,016
Income funds					
Unrestricted funds			99,527		116,016
			99,527		116,016

The financial statements were approved by the Trustees on 25/10/2023.


Molra Morgan (Oct 25, 2023 11:20 GMT+1)
M Morgan
Trustee

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Recreation and Easy Access for Disabled Youth is a charitable trust.

1.1 Accounting convention

The financial statements have been prepared in accordance 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently measured at the cash or other consideration expected to be received and not discounted.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently measured at the cash or other consideration expected to be paid and not discounted.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at the cash or other consideration expected to be paid and not discounted.

Derecognition of financial liabilities

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

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	29,879	10,560
Donated goods and services	2,136	3,360
	<u>29,879</u>	<u>13,920</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	244	12
	<u>244</u>	<u>12</u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	5,779	3,852
	<u>5,779</u>	<u>3,852</u>

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	2022 £	2021 £
Grant funding of activities (see note 7)	39,755	10,014
Share of support costs (see note 8)	2,032	2,511
Share of governance costs (see note 8)	1,182	936
	<u>42,969</u>	<u>13,461</u>

7 Grants payable

	2022 £	2021 £
Grants to individuals	39,755	10,014
	<u>39,755</u>	<u>10,014</u>

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Office costs	616	-	616	1,095	-	1,095
Bookkeeping	1,000	-	1,000	1,000	-	1,000
Sundry expenses	416	-	416	416	-	416
Independent Examination fees	-	1,182	1,182	-	936	936
	<u>2,032</u>	<u>1,182</u>	<u>3,214</u>	<u>2,511</u>	<u>936</u>	<u>3,447</u>
Analysed between Charitable activities	<u>2,032</u>	<u>1,182</u>	<u>3,214</u>	<u>2,511</u>	<u>936</u>	<u>3,447</u>

Governance costs includes an accrual for accounts preparation and independent examination fees of £1,182 (2021- £936, which was for accounts preparation only).

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Equipment

The charity retains ownership of equipment (such as wheelchairs) provided to beneficiaries. However, these items are not considered to have any ongoing value as they are made to the specific requirements of the individual and are therefore written off as an expense in the year of purchase.

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	3,800	-
Other creditors	10,604	3,514
Accruals and deferred income	1,182	936
	<u>15,586</u>	<u>4,450</u>

12 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

England & Wales - Charity number 1016998

Accounts

Charity registration number 1016998

**RECREATION AND EASY ACCESS FOR DISABLED YOUTH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	V Codrington S Dilena N Evans D J Hill G E Morgan M Morgan S Connor D Campbell L Clancy	(Appointed 18 January 2022) (Appointed 18 January 2022)
Charity number	1016998	
Principal address	Korus House 6-8 Colne Road Twickenham Middlesex TW1 4JR	
Accountants	Warner Wilde Limited 4 Marigold Drive Bisley Woking Surrey GU24 9SF	
Bankers	NatWest - Walton-on-Thames 73 High Street Walton - on - Thames KT12 1DW	

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

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Statement of financial activities	4
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RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to raise money to help young people with disabilities play sport and take part in healthy activities for fun and fitness. The charity is run entirely by volunteers. For over two decades the charity has helped hundreds of children, teenagers and young adults with grants for a variety of sports equipment, including racing wheelchairs, basketball wheelchairs, blind cricket equipment, access ramps, bespoke prosthetics, seated skis, team kits, racing gloves, specialist hearing aids, gym equipment, bicycles, swimming lessons, riding lessons, facilities and transport and ponies. The trustees are unanimously of the belief that the grants made by the charity have an often life-changing impact on the life and well-being of the beneficiary.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The year 2021 was an extremely quiet year for the charity due to the ongoing Covid-19 pandemic and resulting periods of lock-down for the nation. During the entire accounting year the charity received only 4 applications for grants and awarded a total of £5,406 from those grants. The closing of the three year term of support from Berkeley Homes support was keenly felt in terms of income, although its' full impact was alleviated by having occurred prior to the pandemic.

Despite having to postpone the annual READY Charity Golf Day previously scheduled for April 2022 the charity managed to successfully re-organise the event in September 2022. Once again it was a great success with total funds raised in excess of £7,000, thanks to the continued support of so many loyal friends of the charity, Jeff Thomas (trustee) as principle organiser and Fulwell Golf Club.

In view of the evident need for READY to engage more proactively with all third parties the Trustees will be reviewing all aspects of the charity's operation and activities with the intention of preparing a formal plan in 2022. The key areas to be addressed will include: raising awareness of the charity by using social media more effectively; improving how the charity connects and engages with potential beneficiaries; assessing and monitoring new opportunities for fundraising and recruiting new trustees and volunteers from a more diverse background to help the charity move forward.

READY is now very much looking forward to the future as we emerge from the period of pandemic.

Financial review

At the balance sheet date the charity's reserves stood at £116,016 (2020: £119,397).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at £5,000. The charity does not have any fixed costs so this level of reserves is considered sufficient.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

The charity was formed by a declaration of trust dated 14 January 1993 as amended by a deed executed 6 January 2005, as amended by the deed dated 16 November 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

V Codrington

S Dilena

N Evans

C Herridge

(Deceased 28 February 2022)

D J Hill

G E Morgan

M Morgan

J Thomas

(Resigned 26 October 2021)

S Connor

D Campbell

(Appointed 18 January 2022)

L Clancy

(Appointed 18 January 2022)

Details of method of recruitment and appointment of trustees

On the nomination of an individual as a prospective trustee the charity observes a systematic approach for trustees to review and consider the individual's personal profile and carrying out any appropriate verifications. Due consideration is given to the skills and experience the individual may contribute to the charity's work and also in terms of maintaining a balance and diversity within the board of trustees.

Trustees and volunteers

After giving over a decade of loyal service to READY it is with regret that I report the formal resignation of Mr. Jeff Thomas as a trustee. He has been instrumental in the organisation and continuity of the READY Charity Golf Day at Fulwell Golf Club every year. On behalf of the board of trustees I convey to Jeff my sincere gratitude and warmest wishes.

At the time of writing the Trustees Report it is with a heavy heart to inform of the sad passing of Colin Herridge on 28th February 2022. He was an esteemed trustee whose involvement with the charity dates back to its' inception in 1993. All trustees and volunteers extend their heartfelt sympathy to Colin's family.

Details of organisational structure

The charity has a straightforward structure with a board of trustees running the charity with the assistance of a Honorary Treasurer and a Honorary Secretary who provide their service on an voluntary basis.

The trustees' report was approved by the Board of Trustees.



S Dilena

Trustee

Dated: 19/10/22

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF RECREATION AND EASY ACCESS FOR DISABLED YOUTH FOR THE YEAR ENDED 31 DECEMBER 2021


In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Recreation and Easy Access for Disabled Youth for the year ended 31 December 2021, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rules-and-standards/rulebook.html>.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Recreation and Easy Access for Disabled Youth and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Recreation and Easy Access for Disabled Youth and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Recreation and Easy Access for Disabled Youth has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Recreation and Easy Access for Disabled Youth. You consider that Recreation and Easy Access for Disabled Youth is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Recreation and Easy Access for Disabled Youth. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



F J Wilde FCCA DChA
Warner Wilde Limited

19 October 2022

.....

4 Marigold Drive
Bisley
Woking
Surrey
GU24 9SF

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds	Unrestricted funds
		2021	2020
	Notes	£	£
<u>Income from:</u>			
Donations and legacies	3	13,920	54,978
Investments	4	12	97
Total income		<u>13,932</u>	<u>55,075</u>
<u>Expenditure on:</u>			
Raising funds	5	3,852	637
Charitable activities	6	13,461	42,149
Total expenditure		<u>17,313</u>	<u>42,786</u>
Net (expenditure)/income for the year/ Net movement in funds		(3,381)	12,289
Fund balances at 1 January 2021		<u>119,397</u>	<u>107,108</u>
Fund balances at 31 December 2021		<u><u>116,016</u></u>	<u><u>119,397</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		120,466		128,702	
Creditors: amounts falling due within one year					
	11	(4,450)		(9,305)	
Net current assets			116,016		119,397
Income funds					
Unrestricted funds			116,016		119,397
			116,016		119,397

The financial statements were approved by the Trustees on 19/10/22

Salvatore Dilena

S Dilena
Trustee

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Recreation and Easy Access for Disabled Youth is a charitable trust.

1.1 Accounting convention

The financial statements have been prepared in accordance 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently measured at the cash or other consideration expected to be received and not discounted.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently measured at the cash or other consideration expected to be paid and not discounted.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at the cash or other consideration expected to be paid and not discounted.

Derecognition of financial liabilities

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

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

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.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	10,560	53,978
Donated goods and services	3,360	1,000
	<u>13,920</u>	<u>54,978</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	12	97
	<u>12</u>	<u>97</u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	3,852	637
	<u>3,852</u>	<u>637</u>

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	2021 £	2020 £
Grant funding of activities (see note 7)	10,014	37,805
Share of support costs (see note 8)	2,511	1,752
Share of governance costs (see note 8)	936	2,592
	<u>13,461</u>	<u>42,149</u>

7 Grants payable

	2021 £	2020 £
Grants to individuals	10,014	37,805
	<u>10,014</u>	<u>37,805</u>

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Office costs	1,095	-	1,095	752	-	752
Bookkeeping	1,000	-	1,000	1,000	-	1,000
Sundry expenses	416	-	416	-	-	-
Legal and professional	-	-	-	-	1,500	1,500
Independent Examination fees	-	936	936	-	1,092	1,092
	<u>2,511</u>	<u>936</u>	<u>3,447</u>	<u>1,752</u>	<u>2,592</u>	<u>4,344</u>
Analysed between Charitable activities	<u>2,511</u>	<u>936</u>	<u>3,447</u>	<u>1,752</u>	<u>2,592</u>	<u>4,344</u>

Governance costs includes an accrual for accounts preparation fees of £936 (2020- £1,092, which included accounts preparation and Independent Examination).

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Equipment

The charity retains ownership of equipment (such as wheelchairs) provided to beneficiaries. However, these items are not considered to have any ongoing value as they are made to the specific requirements of the individual and are therefore written off as an expense in the year of purchase.

11 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	3,514	7,145
Accruals and deferred income	936	2,160
	<u>4,450</u>	<u>9,305</u>
	<u><u>4,450</u></u>	<u><u>9,305</u></u>

12 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

England & Wales - Charity number 1016998

Accounts

**RECREATION AND EASY ACCESS FOR DISABLED YOUTH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

V Codrington
S Dilena
N Evans
C Herridge
D J Hill
G E Morgan
M Morgan
J Thomas
S Connor

Charity number

1016998

Principal address

Korus House
6-8 Colne Road
Twickenham
Middlesex
TW1 4JR

Independent examiner

Warner Wilde Limited
4 Marigold Drive
Bisley
Woking
Surrey
GU24 9SF

Bankers

NatWest - Walton-on-Thames
73 High Street
Walton - on - Thames
KT12 1DW

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

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RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to raise money to help young people with disabilities play sport and take part in healthy activities for fun and fitness. The charity is run entirely by volunteers. For over two decades the charity has helped hundreds of children, teenagers and young adults with grants for a variety of sports equipment, including racing wheelchairs, basketball wheelchairs, blind cricket equipment, access ramps, bespoke prosthetics, seated skis, team kits, racing gloves, specialist hearing aids, gym equipment, bicycles, swimming lessons, riding lessons, facilities and transport and ponies. The trustees are unanimously of the belief that the grants made by the charity have an often life-changing impact on the life and well-being of the beneficiary.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The year 2020 will now be remembered for the dark cloud which descended upon it in the form of a seemingly unstoppable and lethal virus. The trustees emerged from our first meeting of the year in 2020 knowing that there was a risk to holding our first fund raising event, the READY Golf Day at Fulwell Golf Club scheduled for April 2020, which inevitably was cancelled in response to the lockdown directives.

Consequently, and for the remainder of the year, there was very limited activity in terms of fundraising and receiving grant applications. Also the Tokyo Paralympics 2020 were postponed, although thankfully rescheduled for 2021, where once again one could witness the success of some Paralympian friends of READY. It is encouraging to report that since the end of 2020 the charity is returning to a semblance of normality in fund raising and responding to a gradually increasing flow of grant applications. Following a highly successful three-year association with Berkeley Homes Central London, having come to an end in 2019, it is the intention of the charity to explore some new associations for the future to regenerate a healthier flow of funding. It was also important during the 'quiet' year to address some administrative and management matters, not least to re-evaluate the governance and practices of the Charity. As such, the trustees were conscious of regular guidance from the Charity Commission and as a result sought advice from a specialist who was subsequently instructed to update the Charity's governing document as an amended trust filed with the Charity Commission in November 2020. The trustees take the opportunity here to thank Mrs. Debbie Aplin, who as an esteemed and long-serving trustee has resigned.

Financial review

At the balance sheet date the charity's reserves stood at £119,397 (2019: £107,108).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at £5,000. The charity does not have any fixed costs so this level of reserves is considered sufficient.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

The charity was formed by a declaration of trust dated 14 January 1993 as amended by a deed executed 6 January 2005, as amended by the deed dated 16 November 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

D Aplin (Resigned 8 March 2020)
V Codrington
S Dilena
N Evans
C Herridge
D J Hill
G E Morgan
M Morgan
J Thomas
S Connor

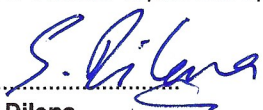
Details of method of recruitment and appointment of trustees

On the nomination of an individual as a prospective trustee the charity observes a systematic approach for trustees to review and consider the individual's personal profile and carrying out any appropriate verifications. Due consideration is given to the skills and experience the individual may contribute to the charity's work and also in terms of maintaining a balance and diversity within the board of trustees.

Details of organisational structure

The charity has a straightforward structure with a board of trustees running the charity with the assistance of a Honorary Treasurer and a Honorary Secretary who provide their service on an voluntary basis.

The trustees' report was approved by the Board of Trustees.


.....
S Dilena
Trustee
Dated: 27/10/2021

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RECREATION AND EASY ACCESS FOR DISABLED YOUTH

I report to the trustees on my examination of the financial statements of Recreation and Easy Access for Disabled Youth (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



F J Wilde FCCA DChA
Warner Wilde Limited

4 Marigold Drive
Bisley
Woking
Surrey
GU24 9SF

Dated: 27 October 2021

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>			
Donations and legacies	3	54,978	63,462
Investments	4	97	255
Total income		<u>55,075</u>	<u>63,717</u>
<u>Expenditure on:</u>			
Raising funds	5	637	6,430
Charitable activities	6	42,149	63,849
Total resources expended		<u>42,786</u>	<u>70,279</u>
Net income/(expenditure) for the year/ Net movement in funds		12,289	(6,562)
Fund balances at 1 January 2020		<u>107,108</u>	<u>113,670</u>
Fund balances at 31 December 2020		<u><u>119,397</u></u>	<u><u>107,108</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

BALANCE SHEET

AS AT 31 DECEMBER 2020

		2020		2019 as restated	
	Notes	£	£	£	£
Current assets					
Cash at bank and in hand		128,702		118,981	
Creditors: amounts falling due within one year					
	12	(9,305)		(11,873)	
Net current assets			119,397		107,108
Income funds					
Unrestricted funds			119,397		107,108
			119,397		107,108

The financial statements were approved by the Trustees on 27/10/2021


.....
S Dilena
Trustee

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Recreation and Easy Access for Disabled Youth is a charitable trust.

1.1 Accounting convention

The financial statements have been prepared in accordance 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently measured at the cash or other consideration expected to be received and not discounted.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently measured at the cash or other consideration expected to be paid and not discounted.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at the cash or other consideration expected to be paid and not discounted.

Derecognition of financial liabilities

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

2 Critical accounting estimates and judgements

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.

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and gifts	53,978	62,462
Donated goods and services	1,000	1,000
	<u>54,978</u>	<u>63,462</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Interest receivable	97	255
	<u>97</u>	<u>255</u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Other fundraising costs	637	6,430
	<u>637</u>	<u>6,430</u>

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	2020 £	2019 £
Grant funding of activities (see note 7)	37,805	57,528
Share of support costs (see note 8)	1,752	2,289
Share of governance costs (see note 8)	2,592	4,032
	<u>42,149</u>	<u>63,849</u>

7 Grants payable

	2020 £	2019 £
Grants to individuals	37,805	57,528
	<u>37,805</u>	<u>57,528</u>

8 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Office costs	752	-	752	1,289	-	1,289
Bookkeeping	1,000	-	1,000	1,000	-	1,000
Legal and professional	-	1,500	1,500	-	2,964	2,964
Independent Examination fees	-	1,092	1,092	-	1,068	1,068
	<u>1,752</u>	<u>2,592</u>	<u>4,344</u>	<u>2,289</u>	<u>4,032</u>	<u>6,321</u>
Analysed between Charitable activities	<u>1,752</u>	<u>2,592</u>	<u>4,344</u>	<u>2,289</u>	<u>4,032</u>	<u>6,321</u>

Governance costs includes an accrual for Independent examination fees of £1,092 (2019- £1,068).

RECREATION AND EASY ACCESS FOR DISABLED YOUTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

There were no employees during the year.

11 Equipment

The charity retains ownership of equipment (such as wheelchairs) provided to beneficiaries. However, these items are not considered to have any ongoing value as they are made to the specific requirements of the individual and are therefore written off as an expense in the year of purchase.

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	7,145	-
Accruals and deferred income	2,160	11,873
	<u>9,305</u>	<u>11,873</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

14 Prior period adjustment

Changes to the balance sheet

	At 31 December 2019		
	As previously reported £	Adjustment £	As restated £
Creditors due within one year			
Other creditors	(2,112)	(9,761)	(11,873)
Capital funds			
Income funds			
Unrestricted funds	116,869	(9,761)	107,108
Total equity	<u>116,869</u>	<u>(9,761)</u>	<u>107,108</u>

