R.I.V.A Project

England & Wales · Charity number 1123964

Details

Other names	THE RIVA CLUB, THE RIVA CLUB/PROJECT LTD
Status	Registered
Legal form	Charitable company
Company number	06266993
Registered	2008-05-07
Register	View on the Charity Commission register

Contact

Address	77 Laird Road Wisewood S6 4BS
Phone	01143270808
Email	denise@rivaproject.co.uk
Website	http://www.rivaproject.co.uk/

Activities

Objects: 1 TO ADVANCE THE EDUCATION OF YOUNG PEOPLE WITH DISABILITIES IN SHEFFIELD.2 TO PROVIDE FACILITIES FOR RECREATION AND LEISURE TIME OCCUPATION FOR SUCH PERSONS IN THE INTERESTS OF SOCIAL WELFARE AND WITH A VIEW TO IMPROVING THEIR CONDITIONS OF LIFE.3 TO PROVIDE ASSISTANCE TO DISABLED PEOPLE IN PARTICULAR BY THE PROVISION OF SUPPORT, TRAINING AND ADVOCACY IN ORDER FOR THEM TO TAKE CONTROL OF THEIR LIVESAND LIVE AS THEY CHOOSE.4 TO PROMOTE FULL PARTICIPATION, INTEGRATION AND FRIENDSHIP BETWEEN THE YOUNG PEOPLE WITH DISABILITIES AND THEIR NON-DISABLED PEERS.

Activities: Work based training activities and independent living skills for people with disabilities, incorporating a coffee shop and charity shop for the students to gain hands on experience.

Downloaded from opencharities.uk/ew/1123964

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** SHEFFIELD
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£240,000	£247,000	-	-
2024-03-31	£187,949	£216,769	-	-
2023-03-31	£242,020	£216,769	-	-
2022-03-31	£148,529	£130,554	-	-
2021-03-31	£116,242	£107,525	-	-

Trustees

Name	Role	Appointed
Colin Muncie	Chair	2023-09-14
Christopher Merrick		2019-11-15
DEBRA CLARKE		2013-08-06
Dorothy Phoenix		2026-02-26
Kirsty Allen		2023-09-14
Pamela Smith		2024-10-10
Rev Paul Grayshon		2024-11-28

Downloaded from opencharities.uk/ew/1123964

R.I.V.A Project

England & Wales - Charity number 1123964

Accounts

RIVA PROJECT
REPORT OF TRUSTEES, MARCH 2025

This report should be considered alongside the Annual Accounts published separately on the Charity Commission website. The report covers the Financial Year ending 31st March 2025.

Total Charity income had increased to £239.8k during the 12 months helped by increased student fees (£85k vs.£76.9k 2024) café takings (£75.5k vs £70.9k 2024), and donations and legacies £55k. Charity takings from our on -site shop were broadly neutral , but still significant at £19k.

Total expenditure had increased to £247k largely because of higher staffing costs (£ 162.8k vs. £135.7k 2024) which related to national movements in the Living Wage and our policy of tracking staff increases in accordance with these.

Energy costs were higher but do not reflect the organisation's significant investment in renewable energy during the twelve months which had not been completed during this financial year but the benefits of which will be realised during the next fiscal year.

There was also a major movement in equipment purchase and hire reflecting that same investment in Solar PV equipment. The project was fully grant funded.

All areas of expenditure continue to be kept under close review and actions taken, as necessary.

Overall, therefore, RIVA incurred a small operating loss of £(£12.9k) over the twelve months.

As of 31st March 2024, the Charity held net assets of £115k, broadly unchanged from 2024. Unrestricted funds were £69k, and restricted funds-those held for a designated purpose-were £33.7k.

The RIVA Café remains extremely popular, averaging around one hundred visitors per working day, and remains an important Community Hub and a warm, comfortable, and relaxed social environment. The café continues to be a warm space for vulnerable adults during the winter months.

The café is also used by groups offering community advice, including the local PCSO's, and the Charity engaged with local Church and School foodbank activity in support of disadvantaged community groups.

Our kitchen staff and volunteers have again had an exceptional year, and the café retains its maximum hygiene rating of five, demonstrating the high standard of preparation.

Our clients remain the most important aspect of RIVA's activities. We ran at 12/13 clients for most of the financial year and we continue to look to grow this number whilst keeping a close watch on local government employability initiatives.

Key to this is improving the visibility and lived experience of RIVA's clients, with

significant effort being applied to external trips and visits. Our three support staff, together with our volunteers, provide a range of educational activities and crafts in our Activity Room, which provides a safe, warm, and empathetic environment.

The Trustee Board continues to meet every two months to review a RAG-rated Agenda with targeted actions. (Health and safety, safeguarding, finance, and the regular review of our policy documents).

We reaffirm our commitment to our charitable purposes at each meeting and have a detailed timetable for the review of our Policies, ensuring that the Trustee body complies with the requirements of Section 17 of the Charities Act 2011 in its regular assessment of the public benefit of its activities.

In addition, a Reserves Policy was drafted and agreed, setting a threshold of £35.6 of restricted funds from May 2025.

We were delighted to add Mrs Pam Smith and the Reverend Nick Grayshon to our Trustee board during this financial year.

Discussions continue with Sheffield City Council over the Heads of Terms of a Lease for use of the facility at Wisewood, against a backdrop of our significant investment in the facilities. We hope to reach an agreement in 2024/5 whilst recognising the financial pressures being experienced by Sheffield City Council.

In the forthcoming financial year, the Charity will focus on its energy costs and continue to construct the most transparent means of overseeing its financial performance, without losing focus on our clients and visitors.

Finally, behalf of the Trustees, I would like to thank our Management team, Denise and Mikala, for their hard work and talent over the last 12 months , to my fellow Trustees for their support , commitment and expertise, and to Thorntons Accountants Limited for the preparation of these annual accounts.

.

Colin R Muncie
Chair of Trustees
March 2025

Company registration number: 06266993

Charity registration number: 1123964

The R.I.V.A. Club/Project Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Thorntons Accountants Limited
213 Derbyshire Lane
Norton Lees
Sheffield
South Yorkshire
S8 8SA

The R.I.V.A. Club/Project Ltd

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 4
Statement of Financial Activities	5 to 6
Balance Sheet	7
Notes to the Financial Statements	8 to 16

The R.I.V.A. Club/Project Ltd

Reference and Administrative Details

Charity Registration Number	1123964
Company Registration Number	06266993
Registered Office	The Riva Project Charity & Coffee Shop 77 Laird Road Wisewood Sheffield South Yorkshire S6 4BS
Accountants	Thorntons Accountants Limited 213 Derbyshire Lane Norton Lees Sheffield South Yorkshire S8 8SA

The R.I.V.A. Club/Project Ltd

Strategic Report for the Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2025, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 22 December 2025 and signed on its behalf by:

.....
Colin Muncie (Dec 22, 2025, 3:12pm)

Mr Colin Robert Muncie
Trustee

The R.I.V.A. Club/Project Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Public benefit

RIVA continues to provide an excellent day service for our clients. Our fully equipped Activity Centre enables our clients to learn, develop and socialise supported by our qualifed support staff and volunteers

The RIVA Cofe is a hugely popular, comfortable and relaxed social environment, used by a number of Community Groups and as a hub for awareness sessions.

RIVA's Charitable Objectives are reviewed and reaffirmed at each Meeting of the Trustees.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Colin Robert Muncie (appointed 14 June 2024)
	Mr Christopher James Chris Merrick
	Miss Kirsty Elizabeth Allen (appointed 14 June 2024)
	Mrs Debbie Susan Clarke
	Mrs Pam Smith (appointed 14 January 2025)
	Reverend Paul Nicholas Walton Grayshon (appointed 5 January 2025)

Statement of trustees' responsibilities

The trustees (who are also the directors of The R.I.V.A. Club/Project Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 22 December 2025 and signed on its behalf by:

.....

Mr Colin Robert Huncle (Dec 22, 2025 14:12pm)

Mr Colin Robert Huncle
Trustee

The R.I.V.A. Club/Project Ltd

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies		1,059	59,469	60,528
Other trading activities		179,277	-	179,277
Total income		180,336	59,469	239,805
Expenditure on:				
Raising funds		(15,209)	(2,089)	(17,298)
Charitable activities		(178,052)	(52,105)	(230,157)
Total expenditure		(193,261)	(54,194)	(247,455)
Net (expenditure)/income		(12,925)	5,275	(7,650)
Net movement in funds		(12,925)	5,275	(7,650)
Reconciliation of funds				
Total funds brought forward		115,973	21,183	137,156
Total funds carried forward	11	103,048	26,458	129,506

The notes on pages 8 to 16 form an integral part of these financial statements.

The R.I.V.A. Club/Project Ltd

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		1,254	19,072	20,326
Other trading activities		166,984	-	166,984
Other income		639	-	639
Total income		168,877	19,072	187,949
Expenditure on:				
Raising funds		(14,251)	(2,864)	(17,115)
Charitable activities		(161,120)	(16,688)	(177,808)
Total expenditure		(175,371)	(19,552)	(194,923)
Net expenditure		(6,494)	(480)	(6,974)
Net movement in funds		(6,494)	(480)	(6,974)
Reconciliation of funds				
Total funds brought forward		101,284	21,663	122,947
Total funds carried forward	11	94,790	21,183	115,973

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 11.

The R.I.V.A. Club/Project Ltd

(Registration number: 06266993)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Stocks	6	3,400	3,400
Debtors	7	2,363	3,359
Cash at bank and in hand	8	130,191	138,534
		135,954	145,293
Creditors: Amounts falling due within one year	9	(6,448)	(29,320)
Net assets		129,506	115,973
Funds of the charity:			
Restricted income funds			
Restricted funds		26,458	21,183
Unrestricted income funds			
Unrestricted funds		103,048	94,790
Total funds	11	129,506	115,973

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 16 were approved by the trustees, and authorised for issue on 22 December 2025 and signed on their behalf by:

.....
Colin Muncie (Dec 22, 2025, 3:12pm)
Mr Colin Robert Muncie
Trustee

The R.I.V.A. Club/Project Ltd

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Riva Project Charity & Coffee Shop
77 Laird Road
Wisewood
Sheffield
South Yorkshire
S6 4BS

These financial statements were authorised for issue by the trustees on 22 December 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The R.I.V.A. Club/Project Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

4 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	153,311	129,872
Social security costs	5,903	3,279
Pension costs	3,188	2,442
Other staff costs	350	132
	162,752	135,725

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Employees	10	10

No employee received emoluments of more than £60,000 during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Stock

	2025	2024
	£	£
Stocks	3,400	3,400

7 Debtors

	2025	2024
	£	£
Trade debtors	2,363	3,359

8 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	130,191	138,534

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,836	-
Other taxation and social security	1,990	5,583
Other creditors	702	574
Accruals	1,920	23,163
	6,448	29,320

10 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £3,188 (2024 - £2,442).

11 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General	115,973	180,336	(193,261)	103,048
Restricted funds	21,183	59,469	(54,194)	26,458
Total funds	137,156	239,805	(247,455)	129,506

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	101,284	168,877	(175,371)	94,790
Restricted funds	21,663	18,997	(19,477)	21,183
Total funds	122,947	187,874	(194,848)	115,973

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Current assets	135,954	135,954
Current liabilities	(6,448)	(6,448)
Total net assets	129,506	129,506

	Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets	145,293	145,293
Current liabilities	(29,320)	(29,320)
Total net assets	115,973	115,973

The R.I.V.A. Club/Project Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	1,059	1,254
Other trading activities	179,277	166,984
Other income	-	639
Total income	180,336	168,877
Expenditure on:		
Raising funds	(15,209)	(14,251)
Charitable activities	(178,052)	(161,120)
Total expenditure	(193,261)	(175,371)
Net expenditure	(12,925)	(6,494)
Net movement in funds	(12,925)	(6,494)
Reconciliation of funds		
Total funds brought forward	115,973	101,284
Total funds carried forward	103,048	94,790

The R.I.V.A. Club/Project Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Restricted Funds

	Total Restricted Funds 2025 £	Total Restricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	59,469	19,072
Total income	59,469	19,072
Expenditure on:		
Raising funds	(2,089)	(2,864)
Charitable activities	(52,105)	(16,688)
Total expenditure	(54,194)	(19,552)
Net income/(expenditure)	5,275	(480)
Net movement in funds	5,275	(480)
Reconciliation of funds		
Total funds brought forward	21,183	21,663
Total funds carried forward	26,458	21,183

The R.I.V.A. Club/Project Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	60,528	20,326
Other trading activities (analysed below)	179,277	166,984
Other income (analysed below)	-	639
Total income	239,805	187,949
Expenditure on:		
Raising funds (analysed below)	(17,298)	(17,115)
Charitable activities (analysed below)	(230,157)	(177,808)
Total expenditure	(247,455)	(194,923)
Net expenditure	(7,650)	(6,974)
Net movement in funds	(7,650)	(6,974)
Reconciliation of funds		
Total funds brought forward	137,156	122,947
Total funds carried forward	129,506	115,973

The R.I.V.A. Club/Project Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Donations and legacies		
Funding	59,469	18,997
Trusts and foundations	-	75
Donations	1,059	1,254
	60,528	20,326
Other trading activities		
Student fees and activities	85,111	76,590
Charity takings	18,632	19,464
Cafe takings	75,534	70,930
	179,277	166,984
Other income		
Funding	-	639
	-	639
Raising funds		
Student food and trips	(46)	(11)
Student food and trips	(1,198)	(938)
Cafe purchases	(1,500)	(1,400)
Cafe purchases	(14,011)	(13,244)
Student activities	(312)	(229)
Student activities	-	(98)
Student sports hall	(231)	(1,224)
Student sports hall	-	29
	(17,298)	(17,115)
Charitable activities		
Wages and salaries	(12,793)	-
Wages and salaries	(140,518)	(129,872)
Staff NIC (Employers)	(5,903)	(3,279)
Staff pensions (Defined contribution) - pension scheme 1	(3,188)	(2,442)
Rates	(177)	(202)
Water rates	-	(248)
Water rates	(1,385)	(1,149)

The R.I.V.A. Club/Project Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Light, heat and power	(14,130)	(11,581)
Insurance	(2,900)	(2,834)
Repairs and maintenance	(41)	(9,573)
Repairs and maintenance	(656)	(178)
Telephone and fax	(627)	(611)
Office expenses	(47)	(14)
Office expenses	(590)	(635)
IT costs	(41)	(121)
Subscriptions	(519)	(486)
Equipment purchase and hire	(37,680)	(5,151)
Equipment purchase and hire	(903)	(908)
Sundry expenses	(16)	(17)
Cleaning and waste	(1,310)	(992)
Travel and subsistence	-	(31)
Travel and subsistence	(13)	-
Advertising and marketing	(141)	(147)
Legal, professional and accountancy fees	(1,544)	(1,671)
Legal, professional and accountancy fees	(4,613)	(5,460)
Bank charges	(72)	(74)
Staff training	(350)	(132)
	(230,157)	(177,808)

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees

Charity Name
THE R.I.V.A CLUB/PROJECT LTD

On accounts for the year ended	31 MARCH 2025	**Charity no (if any)**	1123964

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/3/2025.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: **Date:** 26/2/2026

Name: M Parsons

Relevant professional qualification(s) or body (if any): FCCA

Address: Thorntons Accountants
213 Derbyshire Lane

Sheffield, S8 8SA

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

R.I.V.A Project

England & Wales - Charity number 1123964

Accounts

RIVA PROJECT
CHAIR OF TRUSTEES REPORT
Financial year ending 31st March 2024

It has been another extremely successful twelve months for the RIVA Project.

Total income was £187.9k, with increases in student fees, charity takings (shop activities) and most notably café income, which was over 20% higher than in the previous year.

RIVA's total expenditure during the financial year was £194.9k, reflecting an inevitable increase in café purchases required to support the higher level of activity, and particularly in employment costs. RIVA is proud to be a living wage employer as part of its not-for-profit , charitable purpose; we consider our staff and volunteers to be our major asset, and we believe that staff retention and development is vital.

Unsurprisingly, energy costs increased by almost 40% over the year to £11.5k (£7.0k 2022/3) and these costs will be a major focus for the coming year as we have secured grant funding to convert to renewable sources of electricity.

All areas of expenditure are kept under close review and actions taken, as necessary.

Overall, therefore, RIVA incurred a small operating loss of £(6.9k) over the twelve months.

As of 31st March 2024 the Charity held net assets of £115.9k . Unrestricted funds totalled £94.7k , and restricted funds-those held for a designated purpose-were £21.1k.

The RIVA Café continues to grow in popularity and provides a warm, comfortable and relaxed social environment. It's now an important part of the local Community, with a number of groups using the facility as a regular meeting place. Our fantastic kitchen staff and volunteers deserve tremendous credit for the huge part they have played in this growth, and the maximum hygiene rating of 5 reflects the high standard of preparation.

Of course, the most important aspect of RIVA's activities is in providing a safe and secure environment for our clients to learn, grow and socialise. We have xxx clients and continue to reflect on whether we have the capacity to support more of these young people living with a range of disabilities. We have three excellent support staff, who, together with volunteers, provide a wide range of educational activities in a purpose-designed activity centre.

Our Trustee Board meets bi-monthly to consider a detailed Agenda covering every aspect of RIVA's activities , including Health and safety, safeguarding, finance and the regular review of our policy documents. We reaffirm our commitment to our charitable purposes at each meeting.

Discussions continue with Sheffield City Council over the Heads of Terms of a Lease for continued use of the facility, and it is hoped that a conclusion can be reached during the financial year.

Finally, and on behalf of the Trustees, I would like to express our gratitude and appreciation to our Management team, Denise and Mikala, for their efforts during the last year, to my fellow Trustees for their support and expertise, and to Thorntons Accountants Limited for the preparation of these annual accounts.

Colin R. Muncie

Chair of Trustees

Company registration number: 06266993

Charity registration number: 1123964

The R.I.V.A. Club/Project Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Thorntons Accountants Limited
213 Derbyshire Lane
Norton Lees
Sheffield
South Yorkshire
S8 8SA

The R.I.V.A. Club/Project Ltd

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 4
Accountants' Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

The R.I.V.A. Club/Project Ltd

Reference and Administrative Details

Charity Registration Number	1123964
Company Registration Number	06266993
Registered Office	The Riva Project Charity & Coffee Shop 77 Laird Road Wisewood Sheffield South Yorkshire S6 4BS
Accountants	Thorntons Accountants Limited 213 Derbyshire Lane Norton Lees Sheffield South Yorkshire S8 8SA

The R.I.V.A. Club/Project Ltd

Strategic Report for the Year Ended 31 March 2024

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2024, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 5 November 2024 and signed on its behalf by:

..C.Muncie (Wed..27th Nov.2024.16:22:51 GMT).....

Mr Colin Muncie
Trustee

The R.I.V.A. Club/Project Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Objectives and activities

Public benefit

The RIVA Cafe continues to grow in popularity and provides a warm, comfortable and relaxed social environment. It's now an important part of the local Community, with a number of groups using the facility as a regular meeting place.

The most important part of RIVA's activities is in providing a safe and secure environment for our clients to learn, grow and socialise. We have 13 clients and continue to reflect on whether we have the capacity to support more of these young people living with a range of diabilities. We have three excellent support staff, who, along with the volunteers, provide a wide range of educational activities in a purpose-designed activity centre.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Colin Muncie (appointed 14 June 2024)
	Miss Reka Bartha (appointed 13 April 2023)
	Mr Christopher Merrick
	Mrs Vicky Toogood
	Miss Kirsty Allen (appointed 14 June 2024)
	Mrs Debbie Susan Clarke

Statement of trustees' responsibilities

The trustees (who are also the directors of The R.I.V.A. Club/Project Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 5 November 2024 and signed on its behalf by:

..C.Muncie.(Mon, 2nd Dec 2024 11:45:25 GMT)

Mr Colin Muncie
Trustee

Chartered Certified Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of The R.I.V.A. Club/Project Ltd for the Year Ended 31 March 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The R.I.V.A. Club/Project Ltd for the year ended 31 March 2024 as set out on pages 6 to 16 from the company'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.htm.

This report is made solely to the board of directors of The R.I.V.A. Club/Project Ltd, 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 The R.I.V.A. Club/Project Ltd and state those matters that we have agreed to state to the board of directors of The R.I.V.A. Club/Project Ltd, as a body, in this report, in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The R.I.V.A. Club/Project Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that The R.I.V.A. Club/Project Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of The R.I.V.A. Club/Project Ltd. You consider that The R.I.V.A. Club/Project Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The R.I.V.A. Club/Project Ltd. 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 accounts.

.....

Thorntons Accountants Limited
213 Derbyshire Lane
Norton Lees
Sheffield
South Yorkshire
S8 8SA

5 November 2024

The R.I.V.A. Club/Project Ltd

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		1,254	19,072	20,326
Other trading activities		166,984	-	166,984
Other income		639	-	639
Total income		168,877	19,072	187,949
Expenditure on:				
Raising funds		(14,251)	(2,864)	(17,115)
Charitable activities		(161,120)	(16,688)	(177,808)
Total expenditure		(175,371)	(19,552)	(194,923)
Net expenditure		(6,494)	(480)	(6,974)
Net movement in funds		(6,494)	(480)	(6,974)
Reconciliation of funds				
Total funds brought forward		101,284	21,663	122,947
Total funds carried forward	11	94,790	21,183	115,973

The R.I.V.A. Club/Project Ltd

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		3,948	3,948
Other trading activities		144,889	144,889
Other income		93,183	93,183
Total income		242,020	242,020
Expenditure on:			
Raising funds		(15,372)	(15,372)
Charitable activities		(201,397)	(201,397)
Total expenditure		(216,769)	(216,769)
Net income		25,251	25,251
Net movement in funds		25,251	25,251
Reconciliation of funds			
Total funds brought forward		97,696	97,696
Total funds carried forward	11	122,947	122,947

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 11.

The R.I.V.A. Club/Project Ltd

(Registration number: 06266993)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Stocks	6	3,400	3,400
Debtors	7	3,359	4,328
Cash at bank and in hand	8	138,534	140,379
		145,293	148,107
Creditors: Amounts falling due within one year	9	(29,320)	(25,160)
Net assets		115,973	122,947
Funds of the charity:			
Restricted income funds			
Restricted funds		21,183	-
Unrestricted income funds			
Unrestricted funds		94,790	122,947
Total funds	11	115,973	122,947

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 5 November 2024 and signed on their behalf by:

.C Muncie (Wed, 27th Nov 2024 16:22:51 GMT)

Mr Colin Muncie
Trustee

The R.I.V.A. Club/Project Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Riva Project Charity & Coffee Shop
77 Laird Road
Wisewood
Sheffield
South Yorkshire
S6 4BS

These financial statements were authorised for issue by the trustees on 5 November 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The R.I.V.A. Club/Project Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

4 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	129,872	93,200
Social security costs	3,279	631
Pension costs	2,442	2,026
Other staff costs	132	5,483
	135,725	101,340

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees	10	9

No employee received emoluments of more than £60,000 during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Stock

	2024	2023
	£	£
Stocks	3,400	3,400

7 Debtors

	2024	2023
	£	£
Trade debtors	3,359	4,328

8 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	138,534	140,379

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	5,583	2,768
Other creditors	574	570
Accruals	23,163	21,822
	29,320	25,160

10 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,442 (2023 - £2,026).

11 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	101,284	168,877	(175,371)	94,790
Restricted funds	21,663	18,997	(19,477)	21,183
Total funds	122,947	187,874	(194,848)	115,973

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	97,696	242,020	(216,769)	122,947

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets	145,293	145,293
Current liabilities	(29,320)	(29,320)
Total net assets	115,973	115,973

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	148,107	148,107
Current liabilities	(25,160)	(25,160)
Total net assets	122,947	122,947

The R.I.V.A. Club/Project Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	1,254	3,948
Other trading activities	166,984	144,889
Other income	639	93,183
Total income	168,877	242,020
Expenditure on:		
Raising funds	(14,251)	(15,372)
Charitable activities	(161,120)	(201,397)
Total expenditure	(175,371)	(216,769)
Net (expenditure)/income	(6,494)	25,251
Net movement in funds	(6,494)	25,251
Reconciliation of funds		
Total funds brought forward	101,284	97,696
Total funds carried forward	94,790	122,947

The R.I.V.A. Club/Project Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Restricted Funds

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	19,072	-
Total income	19,072	-
Expenditure on:		
Raising funds	(2,864)	-
Charitable activities	(16,688)	-
Total expenditure	(19,552)	-
Net expenditure	(480)	-
Net movement in funds	(480)	-
Reconciliation of funds		
Total funds brought forward	21,663	-
Total funds carried forward	21,183	-

The R.I.V.A. Club/Project Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	20,326	3,948
Other trading activities (analysed below)	166,984	144,889
Other income (analysed below)	639	93,183
Total income	187,949	242,020
Expenditure on:		
Raising funds (analysed below)	(17,115)	(15,372)
Charitable activities (analysed below)	(177,808)	(201,397)
Total expenditure	(194,923)	(216,769)
Net (expenditure)/income	(6,974)	25,251
Net movement in funds	(6,974)	25,251
Reconciliation of funds		
Total funds brought forward	122,947	97,696
Total funds carried forward	115,973	122,947

The R.I.V.A. Club/Project Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Donations and legacies		
Gift Aid tax reclaimed	18,997	-
Trusts and foundations	75	-
Donations	1,254	3,948
	20,326	3,948
Other trading activities		
Student fees and activities	76,590	69,684
Charity takings	19,464	16,435
Cafe takings	70,930	58,770
	166,984	144,889
Other income		
Funding	639	93,183
	639	93,183
Raising funds		
Purchases	(11)	-
Student food and trips	(938)	(1,020)
Cafe purchases	(1,400)	-
Cafe purchases	(13,244)	(8,367)
Student activities	(229)	-
Student activities	(98)	(5,177)
Student sports hall	(1,224)	-
Student sports hall	29	(808)
	(17,115)	(15,372)
Charitable activities		
Wages and salaries	(129,872)	(93,200)
Staff NIC (Employers)	(3,279)	(631)
Staff pensions (Defined contribution) - pension scheme 1	(2,442)	(2,026)
TUOS - social accountability	-	(5,375)
Rates	(202)	(394)
Water rates	(248)	-
Water rates	(1,149)	(182)
Light, heat and power	(11,581)	(7,047)
Insurance	(2,834)	(2,291)
Repairs and maintenance	(9,573)	-

The R.I.V.A. Club/Project Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Repairs and maintenance	(178)	(70,003)
Telephone and fax	(611)	(623)
Office expenses	(14)	-
Office expenses	(635)	(681)
IT costs	(121)	(114)
Subscriptions	(486)	(438)
Hire of plant and machinery (Operating leases)	(5,151)	-
Equipment purchase and hire	(908)	(14,916)
Sundry expenses	(17)	(144)
Cleaning and waste	(992)	(960)
Travel and subsistence	(31)	-
Travel and subsistence	-	(8)
Advertising and marketing	(147)	(15)
Accountancy fees	(1,671)	-
Legal, professional and accountancy fees	(5,460)	(1,863)
Bank charges	(74)	(378)
Staff training	(132)	(108)
	(177,808)	(201,397)

Company registration number: 06266993

Charity registration number: 1123964

The R.I.V.A. Club/Project Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Thorntons Accountants Limited
213 Derbyshire Lane
Norton Lees
Sheffield
South Yorkshire
S8 8SA

The R.I.V.A. Club/Project Ltd

Contents

Reference and Administrative Details	1
Strategic Report	2
Trustees' Report	3 to 4
Accountants' Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

The R.I.V.A. Club/Project Ltd

Reference and Administrative Details

Charity Registration Number	1123964
Company Registration Number	06266993
Registered Office	The Riva Project Charity & Coffee Shop 77 Laird Road Wisewood Sheffield South Yorkshire S6 4BS
Accountants	Thorntons Accountants Limited 213 Derbyshire Lane Norton Lees Sheffield South Yorkshire S8 8SA

The R.I.V.A. Club/Project Ltd

Strategic Report for the Year Ended 31 March 2024

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2024, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on 5 November 2024 and signed on its behalf by:

..C.Muncie (Wed..27th Nov.2024.16:22:51 GMT).....

Mr Colin Muncie
Trustee

The R.I.V.A. Club/Project Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Objectives and activities

Public benefit

The RIVA Cafe continues to grow in popularity and provides a warm, comfortable and relaxed social environment. It's now an important part of the local Community, with a number of groups using the facility as a regular meeting place.

The most important part of RIVA's activities is in providing a safe and secure environment for our clients to learn, grow and socialise. We have 13 clients and continue to reflect on whether we have the capacity to support more of these young people living with a range of diabilities. We have three excellent support staff, who, along with the volunteers, provide a wide range of educational activities in a purpose-designed activity centre.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Colin Muncie (appointed 14 June 2024)
	Miss Reka Bartha (appointed 13 April 2023)
	Mr Christopher Merrick
	Mrs Vicky Toogood
	Miss Kirsty Allen (appointed 14 June 2024)
	Mrs Debbie Susan Clarke

Statement of trustees' responsibilities

The trustees (who are also the directors of The R.I.V.A. Club/Project Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 5 November 2024 and signed on its behalf by:

..C.Muncie.(Mon, 2nd Dec 2024 11:45:25 GMT)

Mr Colin Muncie
Trustee

Chartered Certified Accountants' Report to the Trustees on the Preparation of the Unaudited Statutory Accounts of The R.I.V.A. Club/Project Ltd for the Year Ended 31 March 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The R.I.V.A. Club/Project Ltd for the year ended 31 March 2024 as set out on pages 6 to 16 from the company'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.htm.

This report is made solely to the board of directors of The R.I.V.A. Club/Project Ltd, 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 The R.I.V.A. Club/Project Ltd and state those matters that we have agreed to state to the board of directors of The R.I.V.A. Club/Project Ltd, as a body, in this report, in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than The R.I.V.A. Club/Project Ltd and its board of directors as a body for our work or for this report.

It is your duty to ensure that The R.I.V.A. Club/Project Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and of The R.I.V.A. Club/Project Ltd. You consider that The R.I.V.A. Club/Project Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of The R.I.V.A. Club/Project Ltd. 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 accounts.

.....

Thorntons Accountants Limited
213 Derbyshire Lane
Norton Lees
Sheffield
South Yorkshire
S8 8SA

5 November 2024

The R.I.V.A. Club/Project Ltd

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		1,254	19,072	20,326
Other trading activities		166,984	-	166,984
Other income		639	-	639
Total income		168,877	19,072	187,949
Expenditure on:				
Raising funds		(14,251)	(2,864)	(17,115)
Charitable activities		(161,120)	(16,688)	(177,808)
Total expenditure		(175,371)	(19,552)	(194,923)
Net expenditure		(6,494)	(480)	(6,974)
Net movement in funds		(6,494)	(480)	(6,974)
Reconciliation of funds				
Total funds brought forward		101,284	21,663	122,947
Total funds carried forward	11	94,790	21,183	115,973

The R.I.V.A. Club/Project Ltd

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		3,948	3,948
Other trading activities		144,889	144,889
Other income		93,183	93,183
Total income		242,020	242,020
Expenditure on:			
Raising funds		(15,372)	(15,372)
Charitable activities		(201,397)	(201,397)
Total expenditure		(216,769)	(216,769)
Net income		25,251	25,251
Net movement in funds		25,251	25,251
Reconciliation of funds			
Total funds brought forward		97,696	97,696
Total funds carried forward	11	122,947	122,947

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 11.

The R.I.V.A. Club/Project Ltd

(Registration number: 06266993)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Stocks	6	3,400	3,400
Debtors	7	3,359	4,328
Cash at bank and in hand	8	138,534	140,379
		145,293	148,107
Creditors: Amounts falling due within one year	9	(29,320)	(25,160)
Net assets		115,973	122,947
Funds of the charity:			
Restricted income funds			
Restricted funds		21,183	-
Unrestricted income funds			
Unrestricted funds		94,790	122,947
Total funds	11	115,973	122,947

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 5 November 2024 and signed on their behalf by:

.C Muncie (Wed, 27th Nov 2024 16:22:51 GMT)

Mr Colin Muncie
Trustee

The R.I.V.A. Club/Project Ltd

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
The Riva Project Charity & Coffee Shop
77 Laird Road
Wisewood
Sheffield
South Yorkshire
S6 4BS

These financial statements were authorised for issue by the trustees on 5 November 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The R.I.V.A. Club/Project Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

4 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	129,872	93,200
Social security costs	3,279	631
Pension costs	2,442	2,026
Other staff costs	132	5,483
	135,725	101,340

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees	10	9

No employee received emoluments of more than £60,000 during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Stock

	2024	2023
	£	£
Stocks	3,400	3,400

7 Debtors

	2024	2023
	£	£
Trade debtors	3,359	4,328

8 Cash and cash equivalents

	2024	2023
	£	£
Cash at bank	138,534	140,379

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	5,583	2,768
Other creditors	574	570
Accruals	23,163	21,822
	29,320	25,160

10 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,442 (2023 - £2,026).

11 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General	101,284	168,877	(175,371)	94,790
Restricted funds	21,663	18,997	(19,477)	21,183
Total funds	122,947	187,874	(194,848)	115,973

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	97,696	242,020	(216,769)	122,947

12 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Current assets	145,293	145,293
Current liabilities	(29,320)	(29,320)
Total net assets	115,973	115,973

	Unrestricted funds General £	Total funds at 31 March 2023 £
Current assets	148,107	148,107
Current liabilities	(25,160)	(25,160)
Total net assets	122,947	122,947

The R.I.V.A. Club/Project Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	1,254	3,948
Other trading activities	166,984	144,889
Other income	639	93,183
Total income	168,877	242,020
Expenditure on:		
Raising funds	(14,251)	(15,372)
Charitable activities	(161,120)	(201,397)
Total expenditure	(175,371)	(216,769)
Net (expenditure)/income	(6,494)	25,251
Net movement in funds	(6,494)	25,251
Reconciliation of funds		
Total funds brought forward	101,284	97,696
Total funds carried forward	94,790	122,947

The R.I.V.A. Club/Project Ltd

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Restricted Funds

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	19,072	-
Total income	19,072	-
Expenditure on:		
Raising funds	(2,864)	-
Charitable activities	(16,688)	-
Total expenditure	(19,552)	-
Net expenditure	(480)	-
Net movement in funds	(480)	-
Reconciliation of funds		
Total funds brought forward	21,663	-
Total funds carried forward	21,183	-

The R.I.V.A. Club/Project Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	20,326	3,948
Other trading activities (analysed below)	166,984	144,889
Other income (analysed below)	639	93,183
Total income	187,949	242,020
Expenditure on:		
Raising funds (analysed below)	(17,115)	(15,372)
Charitable activities (analysed below)	(177,808)	(201,397)
Total expenditure	(194,923)	(216,769)
Net (expenditure)/income	(6,974)	25,251
Net movement in funds	(6,974)	25,251
Reconciliation of funds		
Total funds brought forward	122,947	97,696
Total funds carried forward	115,973	122,947

The R.I.V.A. Club/Project Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Donations and legacies		
Gift Aid tax reclaimed	18,997	-
Trusts and foundations	75	-
Donations	1,254	3,948
	20,326	3,948
Other trading activities		
Student fees and activities	76,590	69,684
Charity takings	19,464	16,435
Cafe takings	70,930	58,770
	166,984	144,889
Other income		
Funding	639	93,183
	639	93,183
Raising funds		
Purchases	(11)	-
Student food and trips	(938)	(1,020)
Cafe purchases	(1,400)	-
Cafe purchases	(13,244)	(8,367)
Student activities	(229)	-
Student activities	(98)	(5,177)
Student sports hall	(1,224)	-
Student sports hall	29	(808)
	(17,115)	(15,372)
Charitable activities		
Wages and salaries	(129,872)	(93,200)
Staff NIC (Employers)	(3,279)	(631)
Staff pensions (Defined contribution) - pension scheme 1	(2,442)	(2,026)
TUOS - social accountability	-	(5,375)
Rates	(202)	(394)
Water rates	(248)	-
Water rates	(1,149)	(182)
Light, heat and power	(11,581)	(7,047)
Insurance	(2,834)	(2,291)
Repairs and maintenance	(9,573)	-

The R.I.V.A. Club/Project Ltd

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Repairs and maintenance	(178)	(70,003)
Telephone and fax	(611)	(623)
Office expenses	(14)	-
Office expenses	(635)	(681)
IT costs	(121)	(114)
Subscriptions	(486)	(438)
Hire of plant and machinery (Operating leases)	(5,151)	-
Equipment purchase and hire	(908)	(14,916)
Sundry expenses	(17)	(144)
Cleaning and waste	(992)	(960)
Travel and subsistence	(31)	-
Travel and subsistence	-	(8)
Advertising and marketing	(147)	(15)
Accountancy fees	(1,671)	-
Legal, professional and accountancy fees	(5,460)	(1,863)
Bank charges	(74)	(378)
Staff training	(132)	(108)
	(177,808)	(201,397)

R.I.V.A Project

England & Wales - Charity number 1123964

Accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

THE RIVA CLUB/PROJECT LTD			Charity No (if any)	1123964
Annual accounts for the period				
Period start date	01.04.2022	To	Period end date	31.03.2023

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Student Fees & Activities	S01	69,684	-	-	69,684	64,655
Charity Takings	S02	16,435	-	-	16,435	14,988
Café Takings	S03	58,770	-	-	58,770	30,863
Funding	S04	93,183	-		93,183	24,383
Donations	S05	3,948	-	-	3,948	1,309
Grants	S06		-	-	-	12,806
Total	S07	242,020	-	-	242,020	149,004
Resources expended (Note 6)						
Expenditure on:						
Café Purchases	S08	8,367	-	-	8,367	7,386
Student Food/Trips	S09	1,020	-	-	1,020	3,642
Student Activities/Student Sports Hall	S10	5,985	-	-	5,985	-
Other	S11	201,397	-	-	201,397	119,175
Total	S12	216,769	-	-	216,769	130,203
Net income/(expenditure) before investment gains/(losses)	S13	25,250	-	-	25,250	18,801
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	25,250	-	-	25,250	18,801
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	25,250	-	-	25,250	18,801
Reconciliation of funds:						
Total funds brought forward	S21	97,697	-	-	97,697	78,896
Total funds carried forward	S22	122,947	-	-	122,947	97,697

Section B Balance sheet

	Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02		-	-	-	
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 18)	B06	3,400	-	-	3,400	-
Debtors (Note 19)	B07	4,328	-	-	4,328	6,711
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	140,379	-	-	140,379	105,405
Total current assets	B10	148,107	-	-	148,107	112,116
Creditors: amounts falling due within one year (Note 20)	B11	25,160	-	-	25,160	14,420
Net current assets/(liabilities)	B12	122,947	-	-	122,947	97,696
Total assets less current liabilities	B13	122,947	-	-	122,947	97,696
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	122,947	-	-	122,947	97,696
Funds of the Charity						
Endowment funds (Note 27)	B17	-			-	-
Restricted income funds (Note 27)	B18		-		-	-
Unrestricted funds	B19	122,947		-	122,947	97,696
Revaluation reserve	B20				-	
Total funds	B21	122,947	-	-	122,947	97,696

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
Christopher Merrick	Christopher Merrick	11/12/2023

Section C — Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***Continued liquidity***
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 **Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 **Accounting policies**

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; • it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period			✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓		
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	✓		
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓		
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	✓		
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓		
Support costs	The charity has incurred expenditure on support costs.			✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	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.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.			✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.			✓
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.			✓
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		

Current asset investments

The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Student fees and activities:	Students contract	69,684	-	-	69,684	64,655
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	
		-	-	-	-	-
		-	-	-	-	
	Total	69,684	-	-	69,684	64,655
Charity takings:	Charity takings	16,435	-	-	16,435	14,988
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	16,435	-	-	16,435	14,988
Other trading activities:	Café takings	58,770	-	-	58,770	30,863
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	58,770	-	-	58,770	30,863
Income from investments:			-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Funding	93,183	-	-	93,183	24,383
	Donations	3,948	-	-	3,948	1,309
	Furlough grant	-	-	-	-	10,139
	Business grant	-	-	-	-	2,667
		-	-	-	-	-
	Total	97,131	-	-	97,131	38,498
TOTAL INCOME		242,020	-	-	242,020	149,004

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1	Sheffield City Council Business Grant	2,667
Government grant 2	HMRC JRS Grant	10,139
Government grant 3		-
Other		-
	Total	12,806

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Note 6 Analysis of expenditure

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:								
Café purchases	8,367	-	-	8,367	7,386	-	-	7,386
	-	-	-	-		-	-	-
	-	-	-	-				-
	-	-	-	-				-
	-	-	-	-				-
	-	-	-	-				-
	-	-	-	-				-
	-	-	-	-				-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-				-
	-	-	-	-				-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	8,367	-	-	8,367	7,386	-	-	7,386
Expenditure on charitable activities:								
	-	-	-	-	-	-	-	-
Student foods and trips	1,020	-	-	1,020	755	-	-	755
Student activities	5,177	-	-	5,177	1,607	-	-	1,607
Student sports hall	808	-	-	808	1,281	-	-	1,281
Total expenditure on charitable activities	7,005	-	-	7,005	3,642	-	-	3,642
Separate material item of expense								
Repairs and maintenance	70,003	-	-	70,003	12,064	-	-	12,064
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	70,003	-	-	70,003	12,064	-	-	12,064
Other								
Office costs	682	-	-	682	490	-	-	490
Bank charges	377	-	-	377	162	-	-	162
Wages, NIC and Pension	101,233	-	-	101,233	88,958	-	-	88,958
Accountancy and legal	1,864	-	-	1,864	2,124	-	-	2,124
Utilities	8,515	-	-	8,515	6,011	-	-	6,011
Water rates	182	-	-	182	600	-	-	600
Insurance	2,291	-	-	2,291	2,151			2,151
Marketing and advertising	14	-	-	14	128	-	-	128
Staff training	108	-	-	108	331	-	-	331
Telephone	623	-	-	623	417	-	-	417
Sundry expenses	145	-	-	145	251	-	-	251
Subscriptions	438	-	-	438	199	-	-	199

Equipment purchase and hire	14,916	-	-	14,916	5,286	-	-	5,286
Total other expenditure	131,387	-	-	131,387	107,109	-	-	107,109
TOTAL EXPENDITURE	216,761	-	-	216,761	130,201	-	-	130,201

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Student Food Purchases - British Muslim C19 PPE	13	-	-	13	-	-	-	-
Student Food Purchases - Zest Sport		-	-	-	13	-	-	13
Student Food Purchases - Students	1,007			1,007	480			480
Student Trip Expenses - Peter Harrison				-	64			64
Student Trip Expenses - SSF				-	61			61
Student Trip Expenses - Zest Sport				-	73			73
Student Trip Expenses - Students				-	63			63
Student Activities - Boost Sport	56			56				-
Student Activities - British Muslim C19 PPE	19			19				-
Student Activities - Jubilee	34			34				-
Student Activities - Sportworks	4,995			4,995				-
Student Activities - Students	73			73				-
Student Activities - 1 SCC PPE				-	5			5
Student Activities - 3 SCC Infection Control				-	606			606
Student Activities - Peter Harrison				-	357			357
Student Activities - SSF				-	17			17
Student Activities - Zest Dementia Café				-	84			84
Student Activities - Zest Resources				-	523			523
Student Activities - Students				-	12			12
Student Sports Hall - Boost Sport	651			651				-
Student Sports Hall - Co-Op Sport	135			135				-
Student Sports Hall - SSF	4			4				-
Student Sports Hall - Students	18			18				-
Student Sports Hall - Peter Harrison					632			632
Student Sports Hall - SSF					234			234
Student Sports Hall - Zest Dementia Café					1			1
Student Sports Hall - Zest Sport					414			414
				-				-
Other	-	-	-	-	-	-	-	-
Total	7,005	-	-	7,005	3,642	-	-	3,642

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	Repairs and Maintenance - refurbishment of toilet block	70,003	12,064
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		70,003	12,064

Section C Notes to the accounts

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C Notes to the accounts

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds £	Activity 1 £	Activity 2 £	Activity 3 £	Grand total £	Basis of allocation (Describe method)
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	960	960
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	98,575	86,301
Social security costs	631	630
Pension costs (defined contribution scheme)	2,026	2,027
Other employee benefits	-	-
Total staff costs	101,233	88,958

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

This year £	Last year £
-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	3	-
Charitable Activities	4	-
Governance	3	-
Other	-	-
Total	10	-

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year	Last year
	£	£
Total amount of payment	-	-
The nature of the payment (cash, asset etc.)		

	This year	Last year
	£	£
The extent of redundancy funding at the balance sheet date	-	-
Please state the accounting policy for any redundancy or termination payments		

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	2,297	2,027
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	N/A	N/A

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1		-	-	-
Activity or project 2		-	-	-
Activity or project 3		-	-	-
Activity or project 4		-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1		-	-	-
Activity or project 2		-	-	-
Activity or project 3		-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***Yes***	***Please provide details of charity's URL.***
	No	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		
TOTAL GRANTS PAID		-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-			-	-
Additions	-	-	-		-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL	SL or RB	SL or RB
** Rate					
At beginning of the year	-	-		-	-
Disposals	-	-	-	-	-
Depreciation	-	-		-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	Last year
	£	£
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year
Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-		-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments		-
Total		-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents		
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments		-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (***Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information***).

Description	This year £	Last year £
		-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (***Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).***

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	3,400	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**3,400**	-	-	-	-
Total this year	3,400	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
	-	-
Trade debtors	4,328.0	6,711.0
Loans provided		
Other debtors		
Total	4,328.0	6,711.0

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	26,322	12,444	-	-
Taxation and social security	3,338	1,976	-	-
Other creditors	-	-	-	-
Total	29,660	14,420	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

This year	Last year
Funding bids carried forward, and not utilised in the year.	*Funding bids carried forward, and not utilised in the year.*

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	12,444	8,383
Amounts added in current period	26,322	12,444
Amounts released to income from previous periods	- 12,444	- 8,383
Balance at the end of the reporting period	26,322	12,443

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.		
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.		

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	140,379	105,405
Other	-	-
Total	140,379	105,405

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Co-Op Business bank account	UR	N/a	-	161,640	139,422	38,705	-	60,924
Unity Trust Business bank account	UR	N/a	103,830	43,973	17,948	51,955	-	77,900
PayPal account	UR	N/a	1,425	157	13,527	13,500	-	1,556
Cash	UR	N/a	150	100	250	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	105,405	205,870	171,147	104,160	-	140,379

Section C Notes to the accounts (cont)

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

*** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	-	-	-	-	-	-

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	*TRUE*

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity		

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	*TRUE*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	
For any related party, please provide details of any guarantees given or received.	

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)

Note 29 **Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1st	April	2022	To	31st	March	2023

Section A Reference and administration details

Charity name	The Riva Club/Project Ltd
Other names charity is known by	
Registered charity number (if any)	1123964
Charity's principal address	77 Laird Road, Wisewood,
	Sheffield
Postcode	S6 4BS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Christopher Merrick	Chair		
2	Ms Debra Clarke	Treasurer		
3	Mr Graeme Cheyne	Secretary		

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Debra Clarke	
Christopher Merrick	
Vicky Toogood	
Graeme Cheyne	
Scott Burgess	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Footprints Accountancy	24 Napier Court, Gander Lane, Barlborough, Chesterfield, S43 4PZ

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Memorandum and Articles of Association
How the charity is constituted (eg. trust, association, company)	Company Limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	All Trustees vacancies are advertised on a South Yorkshire wide basis via Voluntary Access Sheffield. People expressing an interest are invited to visit RIVA to give them an understanding of what we do and what we are trying to achieve. Following this anyone wishing to progress with their interest are invited to a Trustees meeting to meet other trustees. Anyone wishing to join the board at this stage is invited to join as a trustee in the first instance followed by the offer of any available position that interests them.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

- **Trustee Induction and Training**
  All Trustees have access to relevant training via PHAB and VAS.

- **Organisation (Board Meetings etc)**
  The trustees meet every 2 months and minutes are kept of each meeting including agreed action points.

- **Related Parties (Remuneration of Trustees and relationships)**
  We currently have a process in place for the reimbursement of reasonable expenses should this be required.

- **Risk Management**
  Risk management has always been taken seriously at RIVA to ensure the safety of students, staff, volunteers and customers. Our processes have recently been audited and updated on a fortnightly basis during Covid 19 in line with guidance from Sheffield City Council and the Director of Public Health and will continue to be done so going forward.

  We are now back to normal opening hours following staggered return from Covid 19 lockdown. This is with additional safety measures in place to protect the volunteers and service users

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- To advance the education of young people with additional needs in Sheffield To provide facilities for recreation and leisure time occupation for such persons in the interests of social welfare and with a view to improving their quality of life and social inclusion.
- To provide assistance for their specialist needs, in particular by the provision of support, training and advocacy in order for them to take control of their lives and live as they choose.
- To promote full participation, integration and friendship between the young people with additional needs and their non-disabled peers.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The principal activity continues to be that of providing work based training activities and independent living skills for people with additional needs.

- To provide a friendly welcoming environment for socially isolated people of all ages.
- To provide entertainment to suit a range of ages, incomes, interests and capabilities.
- To provide access to good quality low cost recycled and upcycled products for people on low incomes and/or wishing to be environmentally friendly.

The vision that shapes our activities is our commitment to providing better life chances for people with additional needs in and around Sheffield. We offer work-based training, life skills training and recreational activities for the SEND community (including people with learning disabilities, physical and/or sensory impairments and mental health issues) or anyone who would benefit from independent living skills and confidence to gain employment. The project includes a coffee shop and charity shop and garden all of which are open to the public.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. RIVA relies on grants and the fees and charges to cover its operating costs. In setting the level of fees, charges and other prices the trustees give careful consideration to accessibility for those on low income.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The strategies employed to achieve the charity's aims and objectives are:

- To market our services in an inclusive user friendly way.
- To liaise with the appropriate official bodies representing the interests of our client groups.
- To work with other organisations in the area offering similar services.
- To work to reach a broad range of people to get them actively involved as customers, volunteers and friends of RIVA.
- Celebrating diversity by the involvement in different events throughout the year.
- Putting these strategies into action we have three major areas of activities which are Education & Training, Charity Shop and Café.

Educational Training RIVA is a local registered charity committed to providing better life chances for people with additional needs in and around Sheffield. We know that given the right support and learning opportunities most people could lead a more independent and fulfilling life.

The RIVA project provides a range of learning opportunities for young special needs students in a friendly, encouraging training centre thereby helping them to building confidence, self-esteem and helping students reach their potential.

Our programme of activities provides a friendly, encouraging and rewarding environment, creating opportunities for people with additional needs to develop life skills. This helps them to build confidence, self-esteem and encourages each individual to strive to reach their potential. We provide a range of learning opportunities in our work based training centre which help us to achieve our objectives.

The charity shop enables the students to learn customer service, money, retail and presentation skills. We take students through the whole experience from the preparation of garments for display in the shop through to the sale. This work experience helps users gain valuable, transferable life skills whilst building their self-confidence and making them more inclusive members of the community.

The coffee shop enables participants to gain the relevant skills for working in the food service sector. Students are closely supervised to ensure their safety and customer satisfaction. Participants are able to practice what they learn and gain confidence when interacting with other people.

RIVA also provides a wide range of fun, recreational activities and these are accessible for students unable to follow the work based training

which includes regular access to a sports hall facility which our students enjoy.

- Coffee Shop

The coffee shop is open Monday to Friday between 9am to 3pm and during this time offers a range of light snacks and hot meals at lunchtime. In addition to the usual daily business, the coffee shop also caters for buffets both on and off site and caters for seasonal celebrations for the local community. In addition to offering training opportunities for our students, the coffee shop also offers volunteering and work experience placements for the local community. All volunteers are supervised and supported during the time they spend with us and we are able to provide references reflecting their skills and experience for potential employers. DBS certificates are processed for all volunteers.

- Charity Shop

The charity shop is open Monday to Friday between 9am and 3pm and this supports the funding of the charity. In addition to being a training opportunity for our students to grow their skills, it also offers volunteering and work placements to the local community for people who are interested in acquiring some retail experience and customer service skills. Again, all volunteers are supervised and supported during their time with us and we are able to provide references reflecting their skills and experience for potential employers. DBS certificates are processed for all volunteers.

- Our Volunteers

RIVA is committed to its involvement with the local community and relies on voluntary help in all areas. Our volunteers include young people who have just left school, university students (seeking involvement in the community and/or seeking to gain experience towards their degrees), mothers who have young children at school (seeking very short part time experience) and also retired and unemployed people wanting to develop their social skills and contribute to society.

We currently have around 10 volunteers. We are proud to say all have returned to us following the Covid 19 restrictions and reduced hours. We have even increased our number of volunteers, who report feeling safe and happy to be working at RIVA.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

- Achievement and performance.

Our performance is measured generally in financial terms by monitoring earnings but we have also had occasional satisfaction and exit surveys. We are increasing both our volunteer, staff and student numbers.

- Customer Experience

Up to this point our main practice for monitoring customer satisfaction has been anecdotal. However going forward we will be testing designs for customer's satisfaction surveys which we hope to undertake more routinely.

Section E Financial review

Brief statement of the charity's policy on reserves

RIVA now has a specific reserves account that holds enough for 6 months operation costs to cover day to day responsibilities and some replacements of equipment. We have managed to maintain this throughout the lockdown period with careful and responsible management.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

- Pricing Policy

There continues to be a pressure between profit and keeping the prices as low as possible so as not to exclude students who come from households with low and fixed incomes. As our student numbers rise this is something we continually monitor. All clients have been given another uplift of 3.13% on top of the previous 4.99% increase from the government.

- Investment Powers and Policy

We have a healthy bank account and all three parts of our business are growing steadily with the shop and cafe takings that are back to pre-lockdown levels. Our students have been fully reintegrated and we are increasing our student numbers. We will endeavour to improve this part of our business and invest in this area over the next 12 months

Section F Other optional information

During the last nearly 10 years RIVA has progressed from a group of people with an idea and a derelict building to being a fully functioning educational training establishment and community asset. Our main sponsors during this time have been Sheffield City Council (premises), Lottery Fund (initial renovation Grant), Thomas Bailey Foundation (renovation and machinery) Newground Together (renovation and machinery) and Sheffield City Council (small community grants used for specific equipment and repairs.).

During the first 4-5 years the main source of our income became the daily fees paid by our students enhanced by the income from the charity shop and community café also housed in the building and used as a training space for our students. Following a significant reduction in student number during the period 2018/19 RIVA undertook a full review of our offer and marketing style which has now resulted in an ongoing growth in student numbers. The subsequent lockdown in 2019 hit our service hard as students could not attend but we have managed to not only retain those students but also increase numbers when we were able to reopen.

Any fluctuations in income from student numbers has historically been mitigated by the changes in the café and the employment of new catering staff resulted in a higher profile role and income for the café and the shop. Despite these areas being unable to open during the lockdown we have successfully reopened them and this continues to be the case. As both staff and student numbers grow so does the profile of RIVA and success of all three areas of the organisation.

We have made some additional improvements and upgrades to our premises over the previous year. These improvements include upgrading our current central heating system as well as installing the is system across areas of the premises that hadn't previously had central heating. In order to keep the energy efficiency up we also performed extensive maintenance on the underfloor heating.

We have gone through the process of modernising almost all internal rooms within the building, these include the main areas such as Café, training room, charity shop, training room and entrance hallway. We have also added a substantial refurbishment to the facilities with a new toilet block. Thus enabling us to cater to a large number of customers. We have also added several security measures including cameras and monitoring. This keeps us secure during the hours we are not open.

The implementation of professional accounts packages also continues to assist in tighter financial controls, projections, and management. The constitution has been updated to incorporate the provision of a second account to enable there to be separate account for reserves.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Christopher Merrick	
Full name(s)	Christopher Merrick	Debra Clarke
Position (e.g. Chair)	Chair	Treasurer
Date	11/12/2023	

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name **THE RIVA CLUB/PROJECT LTD**		
On accounts for the year ended	31st March 2023	**Charity no (if any)**	1123964
Set out on pages	3-11		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2023**.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* *Please delete the words in the brackets if they do not apply.*

Signed:		**Date:**	15/12/2023
Name:	Julie Corbyn		
Relevant professional qualification(s) or body (if any):	CGMA, ACMA, MAAT,		
Address:	Footprints Accountancy Ltd 24 Napier Court, Gander Lane Chesterfield, S43 4PZ		

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	N/A

R.I.V.A Project

England & Wales - Charity number 1123964

Accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	THE RIVA CLUB/PROJECT LTD		
On accounts for the year ended	31st March 2022	**Charity no (if any)**	1123964
Set out on pages	3-11		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2022**.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* *Please delete the words in the brackets if they do not apply.*

Signed:		**Date:**	
Name:	Julie Robinson		
Relevant professional qualification(s) or body (if any):	CGMA, ACMA, MAAT,		
Address:	Footprints Accountancy Ltd 24 Napier Court, Gander Lane Chesterfield, S43 4PZ		

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	N/A

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1st	April	2021	To	31st	March	2022

Section A Reference and administration details

Charity name	The Riva Club/Project Ltd
Other names charity is known by	
Registered charity number (if any)	1123964
Charity's principal address	77 Laird Road, Wisewood,
	Sheffield
Postcode	S6 4BS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Christopher Merrick	Chair		
2	Ms Debra Clarke	Treasurer		

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Ms Debra Clarke	
Christopher Merrick	
Vicky Toogood	
Graeme Cheyne	
Scott Burgess	

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Footprints Accountancy	24 Napier Court, Gander Lane, Barlborough, Chesterfield, S43 4PZ

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document	Memorandum and Articles of Association
How the charity is constituted	Company Limited by Guarantee
Trustee selection methods	All Trustees vacancies are advertised on a South Yorkshire wide basis via Voluntary Access Sheffield. People expressing an interest are invited to visit RIVA to give them an understanding of what we do and what we are trying to achieve. Following this anyone wishing to progress with their interest are invited to a Trustees meeting to meet other trustees. Anyone wishing to join the board at this stage is invited to join as a trustee in the first instance followed by the offer of any available position that interests them.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

- **Trustee Induction and Training**
  All Trustees have access to relevant training via PHAB and VAS.

- **Organisation (Board Meetings etc)**
  The trustees meet every 2 months and minutes are kept of each meeting including agreed action points.

- **Related Parties (Remuneration of Trustees and relationships)**
  We currently have a process in place for the reimbursement of reasonable expenses should this be required.

- **Risk Management**
  Risk management has always been taken seriously at RIVA to ensure the safety of students, staff, volunteers and customers. Our processes have recently been audited and updated on a fortnightly basis during Covid 19 in line with guidance from Sheffield City Council and the Director of Public Health and will continue to be done so going forward.

  We are now back to normal opening hours following staggered return from Covid 19 lockdown. This is with additional safety measures in place to protect the volunteers and service users

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- To advance the education of young people with additional needs in Sheffield To provide facilities for recreation and leisure time occupation for such persons in the interests of social welfare and with a view to improving their quality of life and social inclusion.
- To provide assistance for their specialist needs, in particular by the provision of support, training and advocacy in order for them to take control of their lives and live as they choose.
- To promote full participation, integration and friendship between the young people with additional needs and their non-disabled peers.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The principal activity continues to be that of providing work based training activities and independent living skills for people with additional needs.

- To provide a friendly welcoming environment for socially isolated people of all ages.
- To provide entertainment to suit a range of ages, incomes, interests and capabilities.
- To provide access to good quality low cost recycled and upcycled products for people on low incomes and/or wishing to be environmentally friendly.

The vision that shapes our activities is our commitment to providing better life chances for people with additional needs in and around Sheffield. We offer work-based training, life skills training and recreational activities for the SEND community (including people with learning disabilities, physical and/or sensory impairments and mental health issues) or anyone who would benefit from independent living skills and confidence to gain employment. The project includes a coffee shop and charity shop and garden all of which are open to the public.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. RIVA relies on grants and the fees and charges to cover its operating costs. In setting the level of fees, charges and other prices the trustees give careful consideration to accessibility for those on low income.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The strategies employed to achieve the charity's aims and objectives are:

- To market our services in an inclusive user friendly way.
- To liaise with the appropriate official bodies representing the interests of our client groups.
- To work with other organisations in the area offering similar services.
- To work to reach a broad range of people to get them actively involved as customers, volunteers and friends of RIVA.
- Celebrating diversity by the involvement in different events throughout the year.
- Putting these strategies into action we have three major areas of activities which are Education & Training, Charity Shop and Café.

Educational Training RIVA is a local registered charity committed to providing better life chances for people with additional needs in and around Sheffield. We know that given the right support and learning opportunities most people could lead a more independent and fulfilling life.

The RIVA project provides a range of learning opportunities for young special needs students in a friendly, encouraging training centre thereby helping them to building confidence, self-esteem and helping students reach their potential.

Our programme of activities provides a friendly, encouraging and rewarding environment, creating opportunities for people with additional needs to develop life skills. This helps them to build confidence, self-esteem and encourages each individual to strive to reach their potential. We provide a range of learning opportunities in our work based training centre which help us to achieve our objectives.

The charity shop enables the students to learn customer service, money, retail and presentation skills. We take students through the whole experience from the preparation of garments for display in the shop through to the sale. This work experience helps users gain valuable, transferable life skills whilst building their self-confidence and making them more inclusive members of the community.

The coffee shop enables participants to gain the relevant skills for working in the food service sector. Students are closely supervised to ensure their safety and customer satisfaction. Participants are able to practice what they learn and gain confidence when interacting with other people.

RIVA also provides a wide range of fun, recreational activities and these are accessible for students unable to follow the work based training

which includes regular access to a sports hall facility which our students enjoy.

- Coffee Shop

The coffee shop is open Monday to Friday between 9am to 3pm and during this time offers a range of light snacks and hot meals at lunchtime. In addition to the usual daily business, the coffee shop also caters for buffets both on and off site and caters for seasonal celebrations for the local community. In addition to offering training opportunities for our students, the coffee shop also offers volunteering and work experience placements for the local community. All volunteers are supervised and supported during the time they spend with us and we are able to provide references reflecting their skills and experience for potential employers. DBS certificates are processed for all volunteers.

- Charity Shop

The charity shop is open Monday to Friday between 9am and 3pm and this supports the funding of the charity. In addition to being a training opportunity for our students to grow their skills, it also offers volunteering and work placements to the local community for people who are interested in acquiring some retail experience and customer service skills. Again, all volunteers are supervised and supported during their time with us and we are able to provide references reflecting their skills and experience for potential employers. DBS certificates are processed for all volunteers.

- Our Volunteers

RIVA is committed to its involvement with the local community and relies on voluntary help in all areas. Our volunteers include young people who have just left school, university students (seeking involvement in the community and/or seeking to gain experience towards their degrees), mothers who have young children at school (seeking very short part time experience) and also retired and unemployed people wanting to develop their social skills and contribute to society.

We currently have around 10 volunteers. We are proud to say all have returned to us following the Covid 19 restrictions and reduced hours. We have even increased our number of volunteers, who report feeling safe and happy to be working at RIVA.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

- Achievement and performance.

Our performance is measured generally in financial terms by monitoring earnings but we have also had occasional satisfaction and exit surveys. We have successfully navigated the difficulties enforced on us during the lockdown period and successfully reintegrated employees, students, and volunteers in a safe manner. We are increasing both our volunteer, staff and student numbers.

- Customer Experience

Up to this point our main practice for monitoring customer satisfaction has been anecdotal. However going forward we will be testing designs for customer's satisfaction surveys which we hope to undertake more routinely. We have a new sign-in system which when fully integrated will provide valuable feedback from visitors.

Section E Financial review

Brief statement of the charity's policy on reserves

RIVA now has a specific reserves account that holds enough for 6 months operation costs to cover day to day responsibilities and some replacements of equipment. We have managed to maintain this throughout the lockdown period with careful and responsible management.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

- Pricing Policy

There continues to be a pressure between profit and keeping the prices as low as possible so as not to exclude students who come from households with low and fixed incomes. As our student numbers rise this is something we continually monitor. All clients have been given another uplift of 3.13% on top of the previous 4.99% increase from the government.

- Investment Powers and Policy

We have a healthy bank account and all three parts of our business are growing steadily with the shop and cafe takings that are back to pre-lockdown levels. Our students have been fully reintegrated and we are increasing our student numbers. We will endeavour to improve this part of our business and invest in this area over the next 12 months

Section F Other optional information

During the last 9 years RIVA has progressed from a group of people with an idea and a derelict building to being a fully functioning educational training establishment and community asset. Our main sponsors during this time have been Sheffield City Council (premises), Lottery Fund (initial renovation Grant), Thomas Bailey Foundation (renovation and machinery) Newground Together (renovation and machinery) and Sheffield City Council (small community grants used for specific equipment and repairs.).

During the first 4-5 years the main source of our income became the daily fees paid by our students enhanced by the income from the charity shop and community café also housed in the building and used as a training space for our students. Following a significant reduction in student number during the period 2018/19 RIVA undertook a full review of our offer and marketing style which has now resulted in an ongoing growth in student numbers. The subsequent lockdown in 2019 hit our service hard as students could not attend but we have managed to not only retain those students but also increase numbers when we were able to reopen.

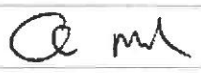
Any fluctuations in income from student numbers has historically been mitigated by the changes in the café and the employment of new catering staff resulted in a higher profile role and income for the café and the shop. Despite these areas being unable to open during the lockdown we have successfully reopened them and this continues to be the case. As both staff and student numbers grow so does the profile of RIVA and success of all three areas of the organisation.

The implementation of professional accounts packages also continues to assist in tighter financial controls, projections, and management. The constitution has been updated to incorporate the provision of a second account to enable there to be separate account for reserves.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Christopher Merrick	Debra Clarke
Position (e.g. Chair)	Chair	Treasurer
Date	25/8/2022	

CHARITY COMMISSION FOR ENGLAND AND WALES

THE R.I.V.A. CLUB/PROJECT LTD

Receipts and payments accounts

CC16a

For the period from	Period start date 1st April 2021	To	Period end date 31st March 2022

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Student Fees & Activities	60,389	-	-	60,389	42,350
Charity Takings	14,988	-	-	14,988	3,078
Café Takings	29,783	-	-	29,783	4,301
Funding	28,941		-	28,941	14,560
Donations	1,622	-	-	1,622	684
Grants	12,806	-	-	12,806	51,270
	-	-	-	-	-
	-	-	-	-	-
***Sub total** (Gross income for AR)*	148,529	-	-	148,529	116,242
A2 Asset and investment sales, (see table).					
		-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	148,529	-	-	148,529	116,242
A3 Payments					
Café Purchases	7,386		-	7,386	1,862
Student Food/Trips	3,736		-	3,736	944
Bank Charges	162		-	162	133
Wages, NIC & Pensions	89,311		-	89,311	88,154
Office Expenses	489		-	489	1,171
Advertising	128		-	128	2,724
Repairs & Maintenance	17,508			17,508	1,994
Utilities	9,379		-	9,379	8,232
Staff Training	331		-	331	79
Legal	2,124			2,124	2,232
			-	-	
Sub total	130,554	-	-	130,554	107,525
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	130,554	-	-	130,554	107,525
Net of receipts/(payments)	17,974	-	-	17,974	8,718
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	87,431	-	-	87,431	78,713
Cash funds this year end	£ 105,405	-	-	105,405	87,431

Section B Statement of assets and liabilities at the end of the period

B1 Cash funds

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Bank Account	103,830.28	-	-
	PayPal	1,424.81	-	-
	Cash (inc pending deposits)	150.00	-	-
	Total cash funds	105,405	-	-
	(agree balances with receipts and payments account(s))			

B2 Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Surplus to Reserves	Unrestricted	-	
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
HMRC PAYE	Unrestricted	944	
Smart Pensions	Unrestricted	1,032	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	CHRISTOPHER MERRICK	25/8/22
	Debra Clarke.	25/8/22

R.I.V.A Project

England & Wales - Charity number 1123964

Accounts

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name **THE RIVA CLUB/PROJECT LTD**		
On accounts for the year ended	31st March 2021	**Charity no (if any)**	1123964
Set out on pages	3-11		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2021**.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* *Please delete the words in the brackets if they do not apply.*

Signed:		**Date:**	
Name:	Julie Robinson		
Relevant professional qualification(s) or body (if any):	CGMA, ACMA, MAAT,		
Address:	Footprints Accountancy Ltd 24 Napier Court, Gander Lane Chesterfield, S43 4PZ		

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	N/A

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1st	April	2020	To	31st	March	2021

Section A Reference and administration details

Charity name	The Riva Club/Project Ltd
Other names charity is known by	
Registered charity number (if any)	1123964

Charity's principal address	77 Laird Road, Wisewood,	
	Sheffield	
	Postcode	S6 4BS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mr Christopher Merrick	Chair		
2	Ms Kelly Daubney	Secretary	Resigned 12th November 2020	
3	Ms Debra Clarke	Treasurer		

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
Mr Steve Beard	Resigned 12 November 2020
Ms Christine Lawlor	Resigned 6th August 2020
Mr Stephen Holmes	Resigned 6th August 2020
Ms Kelly Daubney	Resigned 12th November 2020
Ms Debra Clarke	
Christopher Merrick	
Vicky Toogood	Commenced 12 November 2020
Graeme Cheyne	Commenced 17th September 2020
Scott Burgess	Commenced 6th August 2020

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	Footprints Accountancy	24 Napier Court, Gander Lane, Barlborough, Chesterfield, S43 4PZ

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Memorandum and Articles of Association
How the charity is constituted (eg. trust, association, company)	Company Limited by Guarantee
Trustee selection methods (eg. appointed by, elected by)	All Trustees vacancies are advertised on a South Yorkshire wide basis via Voluntary Access Sheffield. People expressing an interest are invited to visit RIVA to give them an understanding of what we do and what we are trying to achieve. Following this anyone wishing to progress with their interest are invited to a Trustees meeting to meet other trustees. Anyone wishing to join the board at this stage is invited to join as a trustee in the first instance followed by the offer of any available position that interests them.

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

- **Trustee Induction and Training**
  All Trustees have access to relevant training via PHAB and VAS.

- **Organisation (Board Meetings etc)**
  The trustees meet monthly and minutes are kept of each meeting including agreed action points.

- **Related Parties (Remuneration of Trustees and relationships)**
  We currently have a process in place for the reimbursement of reasonable expenses should this be required.

- **Risk Management**
  Risk management has always been taken seriously at RIVA to ensure the safety of students, staff, volunteers and customers. Our processes have recently been audited and updated on a fortnightly basis during Covid 19 in line with guidance from Sheffield City Council and the Director of Public Health and will continue to be done so going forward.

  We are now back to normal opening hours following staggered return from Covid 19 lockdown. This is with additional safety measures in place to protect the volunteers and service users

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

- To advance the education of young people with additional needs in Sheffield To provide facilities for recreation and leisure time occupation for such persons in the interests of social welfare and with a view to improving their quality of life and social inclusion.
- To provide assistance for their specialist needs, in particular by the provision of support, training and advocacy in order for them to take control of their lives and live as they choose.
- To promote full participation, integration and friendship between the young people with additional needs and their non-disabled peers.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The principal activity continues to be that of providing work based training activities and independent living skills for people with additional needs.

- To provide a friendly welcoming environment for socially isolated people of all ages.
- To provide entertainment to suit a range of ages, incomes, interests and capabilities.
- To provide access to good quality low cost recycled and upcycled products for people on low incomes and/or wishing to be environmentally friendly.

The vision that shapes our activities is our commitment to providing better life chances for people with additional needs in and around Sheffield. We offer work-based training, life skills training and recreational activities for the SEND community (including people with learning disabilities, physical and/or sensory impairments and mental health issues) or anyone who would benefit from independent living skills and confidence to gain employment. The project includes a coffee shop and charity shop and garden all of which are open to the public.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. RIVA relies on grants and the fees and charges to cover its operating costs. In setting the level of fees, charges and other prices the trustees give careful consideration to accessibility for those on low income.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

The strategies employed to achieve the charity's aims and objectives are:

- To market our services in an inclusive user friendly way.
- To liaise with the appropriate official bodies representing the interests of our client groups.
- To work with other organisations in the area offering similar services.
- To work to reach a broad range of people to get them actively involved as customers, volunteers and friends of RIVA.
- Celebrating diversity by the involvement in different events throughout the year.
- Putting these strategies into action we have three major areas of activities which are Education & Training, Charity Shop and Café.

Educational Training RIVA is a local registered charity committed to providing better life chances for people with additional needs in and around Sheffield. We know that given the right support and learning opportunities most people could lead a more independent and fulfilling life.

The RIVA project provides a range of learning opportunities for young special needs students in a friendly, encouraging training centre thereby helping them to building confidence, self-esteem and helping students reach their potential.

Our programme of activities provides a friendly, encouraging and rewarding environment, creating opportunities for people with additional needs to develop life skills. This helps them to build confidence, self-esteem and encourages each individual to strive to reach their potential. We provide a range of learning opportunities in our work based training centre which help us to achieve our objectives.

The charity shop enables the students to learn customer service, money, retail and presentation skills. We take students through the whole experience from the preparation of garments for display in the shop through to the sale. This work experience helps users gain valuable, transferable life skills whilst building their self-confidence and making them more inclusive members of the community.

The coffee shop enables participants to gain the relevant skills for working in the food service sector. Students are closely supervised to ensure their safety and customer satisfaction. Participants are able to practice what they learn and gain confidence when interacting with other people.

RIVA also provides a wide range of fun, recreational activities and these are accessible for students unable to follow the work based training

which includes regular access to a sports hall facility which our students enjoy.

- Coffee Shop

The coffee shop is open Monday to Friday between 9am to 3pm and during this time offers a range of light snacks and hot meals at lunchtime. In addition to the usual daily business, the coffee shop also caters for buffets both on and off site and caters for seasonal celebrations for the local community. In addition to offering training opportunities for our students, the coffee shop also offers volunteering and work experience placements for the local community. All volunteers are supervised and supported during the time they spend with us and we are able to provide references reflecting their skills and experience for potential employers. DBS certificates are processed for all volunteers.

- Charity Shop

The charity shop is open Monday to Friday between 9am and 3pm and this supports the funding of the charity. In addition to being a training opportunity for our students to grow their skills, it also offers volunteering and work placements to the local community for people who are interested in acquiring some retail experience and customer service skills. Again, all volunteers are supervised and supported during their time with us and we are able to provide references reflecting their skills and experience for potential employers. DBS certificates are processed for all volunteers.

- Our Volunteers

RIVA is committed to its involvement with the local community and relies on voluntary help in all areas. Our volunteers include young people who have just left school, university students (seeking involvement in the community and/or seeking to gain experience towards their degrees), mothers who have young children at school (seeking very short part time experience) and also retired and unemployed people wanting to develop their social skills and contribute to society.

We currently have around 10 volunteers. We are proud to say all have returned to us following the Covid 19 restrictions and reduced hours. We have even increased our number of volunteers, who report feeling safe and happy to be working at RIVA.

Section D Achievements and performance

Section D Achievements and performance

Summary of the main achievements of the charity during the year

- Achievement and performance.

Our performance is measured generally in financial terms by monitoring earnings but we have also had occasional satisfaction and exit surveys. We have successfully navigated the difficulties enforced on us during the lockdown period and successfully reintegrated employees, students, and volunteers in a safe manner. We are increasing both our volunteer and student numbers.

- Customer Experience

Up to this point our main practice for monitoring customer satisfaction has been anecdotal. However going forward we will be testing designs for customer's satisfaction surveys which we hope to undertake more routinely. We have a new sign-in system which when fully integrated will provide valuable feedback from visitors.

Section E Financial review

Brief statement of the charity's policy on reserves

RIVA has not had a specific reserves account previously and has relied on insurance and a bank account which has sufficient for most day to day occurrences. However we have now decided that being a more mature organisation with staff responsibilities it would be prudent to have a reserves account for 6 months operation to cover these responsibilities and some replacements of equipment. We have managed to maintain this throughout the lockdown period with careful and responsible management. We are currently applying for a separate bank account for reserves only.

Details of any funds materially in deficit

N/A

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

- Pricing Policy

There continues to be a pressure between profit and keeping the prices as low as possible so as not to exclude students who come from households with low and fixed incomes. As our student numbers rise this is something we continually monitor. All clients have been given an 4.99% increase from the government.

- Investment Powers and Policy

We have a healthy bank account and all three parts of our business are growing steadily with the shop and cafe takings and are back to pre-lockdown levels. Our pupils have been fully reintegrated and we are increasing our student numbers. We will endeavour to improve this part of our business and invest in this area over the next 12 months.

Section F Other optional information

During the last 6 years RIVA has progressed from a group of people with an idea and a derelict building to being a fully functioning educational training establishment and community asset. Our main sponsors during this time have been Sheffield City Council (premises), Lottery Fund (initial renovation Grant), Thomas Bailey Foundation (renovation and machinery) Newground Together (renovation and machinery) and Sheffield City Council (small community grants used for specific equipment and repairs.).

During the first 4-5 years the main source of our income became the daily fees paid by our students enhanced by the income from the charity shop and community café also housed in the building and used as a training space for our students. Following a significant reduction in student number during the period 2018/19 RIVA undertook a full review of our offer and marketing style which has now resulted in an ongoing growth in student numbers. The subsequent lockdown in 2019 hit our service hard as students could not attend but we have managed to not only retain those students but also increase numbers when we were able to reopen.

Any fluctuations in income from student numbers has historically been mitigated by the changes in the café and the employment of new catering staff resulted in a higher profile role and income for the café and the shop. Despite these areas being unable to open during the lockdown we have successfully reopened them and this continues to be the case. As both the student numbers grow so does the profile of RIVA and success of all three areas of the organisation.

The implementation of professional accounts packages also continues to assist in tighter financial controls, projections, and management. The constitution is in the process of being updated to incorporate the provision of a second account to enable there to be separate account for reserves.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Christopher Merrick	Debra Clarke
Position (e.g. Chair)	Chair	Treasurer
Date		

CHARITY COMMISSION FOR ENGLAND AND WALES

THE R.I.V.A. CLUB/PROJECT LTD		CC16a

Receipts and payments accounts

For the period from	Period start date 1st April 2020	To	Period end date 31st March 2021

Section A Receipts and payments

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Last year
	to the nearest £	to the nearest £	to the nearest £	to the nearest £	to the nearest £
A1 Receipts					
Student Fees & Activities	42,350	-	-	42,350	36,177.00
Charity Takings	3,078	-	-	3,078	15,491.00
Café Takings	4,301	-	-	4,301	26,086.00
Funding	14,560		-	14,560	20,410.00
Donations	684	-	-	684	1,593.00
Grants	51,270	-	-	51,270	-
	-	-	-	-	-
	-	-	-	-	-
Sub total *(Gross income for AR)*	116,242	-	-	116,242	99,757
A2 Asset and investment sales, (see table).					
		-	-	-	
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	116,242	-	-	116,242	99,757
A3 Payments					
Café Purchases	1,862		-	1,862	7,820
Student Food/Trips	944		-	944	2,053
Bank Charges	133		-	133	282
Wages, NIC & Pensions	88,154		-	88,154	78,080
Office Expenses	1,171		-	1,171	1,825
Advertising	2,724		-	2,724	2,513
Repairs & Maintenance	1,994			1,994	3,671
Utilities	8,232		-	8,232	11,599
Staff Training	79		-	79	611
Legal	2,232			2,232	1,805
			-	-	
Sub total	107,525	-	-	107,525	110,260
A4 Asset and investment purchases, (see table)					
	-	-	-	-	
	-	-	-	-	
Sub total	-	-	-	-	-
Total payments	107,525	-	-	107,525	110,260
Net of receipts/(payments)	8,718	-	-	8,718	- 10,503
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	78,713	-	-	78,713	89,216
Cash funds this year end	£ 87,431	-	-	87,431	78,713

Section B Statement of assets and liabilities at the end of the period

B1 Cash funds

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Bank Account	87,136.84	-	-
	PayPal	144.24	-	-
	Cash (inc pending deposits)	150.00	-	-
	Total cash funds	87,431	-	-
	(agree balances with receipts and payments account(s))	OK	OK	OK

B2 Other monetary assets

Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
		-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
Surplus to Reserves	Unrestricted	-	
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

Details	Fund to which liability relates	Amount due (optional)	When due (optional)
HMRC PAYE	Unrestricted	1,116	
Smart Pensions	Unrestricted	1,137	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval