

Registered Number 06619279

Richmond EAL Friendship Group Centre

Report and financial statements
for the year ended 30 June 2024

RICHMOND EAL FRIENDSHIP GROUP CENTRE
Report and financial statements for the year ended 30 June 2024

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Company information

Trustees	Ms A Cheung Ms A Hangisi Mr K Harding Mr T Diallo Ms Z Ramprakash
Secretary	Ms G Thorpe
Principal office	12 Vivienne Close Cambridge Park East Twickenham Middx. TW1 2JX
Registered office	12 Vivienne Close Cambridge Park East Twickenham Middx. TW1 2JX
Registered number	06619279
Charity number	1133538
Reporting accountant	Feltons Chartered Accountants 1, The Green Richmond TW9 1PL

RICHMOND EAL FRIENDSHIP GROUP CENTRE

Trustees report for the year ended 30 June 2024

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 30 June 2024.

THE TRUSTEES

The trustees who served the company during the period were as follows:

Ms A Cheung	
Ms O Gubara	– resigned 23 July 2024
Ms A Hangisi	
Mr K Harding	
Ms Z Ramprakash	
Mr T Diallo	- appointed 21 November 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 13 June 2008 and registered as a charity on 15 November 2009. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

The trustees are familiar with the practical work of the charity and can discuss any aspects of the work with the other members of the charity as and when any problems arise. In making decisions about the way in which Richmond EAL Friendship Group achieves its charitable objectives, the Trustees have regard to the Charity Commission's guidance on public benefit.

The trustees are all acquainted with the aims and methods of the charity and, in addition to the regular meetings, are in communication with each other to address all aspects of the work.

Procedures are in place via our nine written policies to protect all trustees, volunteers and learners from possible risks.

RISK MANAGEMENT

A risk register has been developed and is periodically reviewed by the Trustees.

RICHMOND EAL FRIENDSHIP GROUP CENTRE

Trustees report for the year ended 30 June 2024 - continued

OBJECTIVES AND ACTIVITIES

The company's objects and principal activities are to:

- benefit the EAL learners by delivering informal English lessons
- ensure that all learners have access to appropriate service providers to assist with their integration.

The main objectives and activities for the year 2023/2024 continued to focus upon the recruitment of 'hard to reach' speakers of English as an additional language many of whom have children in Richmond schools.

Activities included:

- Provision of five free weekly two to three hour informal English lessons in 5 venues across the borough of Richmond upon Thames
- Partnering with NHS South West London, Health Watch Richmond, Richmond Borough Mind, Richmond and Hillcroft Adult Community College and Habitats & Heritage to deliver content relevant workshops.
- Accessing Kew Gardens and Ham House via community access scheme to improve health and well-being of our learners
- art and craft sessions
- provision of free yoga classes
- hosting regular healthy cooking clubs to share cultural experiences
- guided healthy walk and talks in local parks
- provision of women-only swimming classes

ACHIEVEMENTS AND PERFORMANCE

In the last academic year the total number of unique beneficiaries who accessed our services totalled 180, speaking approx. 31 languages between them and with differing English language needs. Our workshops with outreach providers proved to be very popular and as noted last year many of our beneficiaries took up volunteering opportunities as well as pursuing formal accredited courses.

Our regular feedback forms completed by our beneficiaries provided us with an evaluation of our services and the overall outcome was very positive, with most all our EAL learners reporting an improvement not only in their English language skills but also their mental health and well-being.

Unfortunately, fundraising targets this year fell short of what was anticipated in order to achieve our 3-year plan and this meant that our strategy has been refreshed to take account of this shortfall.

FINANCIAL REVIEW

Despite increasing our effort in fundraising activities, our total income decreased by approx. 19% on 2022/2023, with a resulting deficit of £6,032. The shortfall in fundraising targets was mitigated by reducing costs where possible without compromising the quality of the service we offered. The reserves policy of REAL is to hold 3 months running costs as unrestricted reserves and as a result of the current loss, the charity is marginally above its reserve target and is taking active measures to improve this. The reserves currently stand at £14,175.

RICHMOND EAL FRIENDSHIP GROUP CENTRE
Trustees report for the year ended 30 June 2024 - continued

PLANS FOR FUTURE PERIODS

As the cost of living crisis is ongoing, the competition for funding in the charity sector is very fierce. Nevertheless, the Trustees continue to research and apply to appropriate funders, in order to diversify the income stream of the charity and increase its stability. Funding applications which include more than one year funding are also being targeted. Our applications last year delivered mixed results but since June 2024 we have already secured approx. 30% of our targeted budgeted income, which includes the first year of a two-year funding stream from a new source, and has helped with our aim of having a more diverse income stream and being less reliant on our large donors. In tandem with the fundraising targets, the Trustees continue to review our delivery model in line with our 3 year strategic plan.

TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees, who are also directors for the purposes of company law, are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the profit or loss of the charity for that period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently:
- make judgements and estimates that are reasonable and prudent:
- follow applicable accounting standards, subject to any material departures disclosed and explained in the financial statements.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the disclosure regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY RULES

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the Trustees



Ms A Cheung
Chair

5 December 2024

RICHMOND EAL FRIENDSHIP GROUP CENTRE

Independent Examiner's Report to the Trustees of Richmond EAL Friendship Group Centre ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 30 June 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated:

16 / 12 / 24

Richard S Rhodes FCA
Feltons Chartered Accountants
1 The Green
Richmond
Surrey
TW9 1PL

RICHMOND EAL FRIENDSHIP GROUP CENTRE

Statement of financial activities (incorporating income and expenditure account) for the year ended 30 June 2024

		2024		2023
		Unrestricted Fund	Restricted Funds	Total Funds
	Notes			Total Funds
		£	£	£
INCOME FROM:				
Donations and legacies		4,206	0	4,206
Trusts and grants		31,200	10,350	41,550
Swimming income		1,863		1,863
Other trading activities				
Fundraising		3,095	0	3,095
		<u>40,364</u>	<u>10,350</u>	<u>50,714</u>
				<u>62,959</u>
EXPENDITURE ON:				
Raising Funds		500	0	500
Charitable activities	2	39,435	16,151	55,586
Governance costs	3	660	0	660
		<u>40,595</u>	<u>16,151</u>	<u>56,746</u>
				<u>64,870</u>
NET INCOME/(EXPENDITURE)		<u>(231)</u>	<u>(5,801)</u>	<u>(6,032)</u>
		<u>=====</u>	<u>=====</u>	<u>=====</u>
Transfer between funds		(5,801)	5,801	0
NET MOVEMENT IN FUNDS		<u>(6,032)</u>	<u>0</u>	<u>(6,032)</u>
				<u>(1,911)</u>
RECONCILIATION OF FUNDS				
TOTAL FUNDS BROUGHT FORWARD		20,207	0	20,207
TOTAL FUNDS CARRIED FORWARD		14,175	0	14,175
		<u>=====</u>	<u>=====</u>	<u>=====</u>

The notes on pages 8 to 12 form part of these financial statements.

RICHMOND EAL FRIENDSHIP GROUP CENTRE
Balance Sheet as at 30 June 2024

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	5		-		-
CURRENT ASSETS					
Debtors and prepayments		505		450	
Cash at bank and in hand		17,732		23,573	
		<u>18,237</u>		<u>24,023</u>	
CREDITORS: amounts falling due within one year					
	6	4,062		3,816	
		<u></u>		<u></u>	
NET CURRENT ASSETS			14,175		20,207
			<u></u>		<u></u>
TOTAL ASSETS LESS CURRENT LIABILITIES			14,175		20,207
			<u></u>		<u></u>
NET ASSETS			14,175		20,207
			=====		=====
THE FUNDS OF THE CHARITY:					
Unrestricted income fund	8		14,175		20,207
Restricted funds	8		0		0
			<u></u>		<u></u>
TOTAL CHARITY FUNDS			14,175		20,207
			=====		=====

- The financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006
- For the financial year in question, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its result for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company

Approved by the board of trustees on 5h December 2024 and signed on its behalf by



Ms A Cheung
Chair

The notes on pages 8 to 12 form part of these financial statements

1. Accounting policies

Basis of accounting

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP(FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

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

- the requirements of Section 7 Statement of Cash Flows.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for a particular purpose. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements

Income

All incoming resources are recognised once the company becomes entitled to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. Investment income is recognised in the financial statements when receivable.

Tangible fixed assets

All tangible fixed assets which cost individually more than £1,000 are capitalised and included at cost, including any incidental expenses of acquisition and irrecoverable VAT. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

IT equipment- 33 1/3% on cost

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

RICHMOND EAL FRIENDSHIP GROUP CENTRE
Notes to the financial statements for the year ended 30 June 2024

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Liabilities

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the company to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure includes any VAT which cannot be fully recovered. Governance costs include the cost of the preparation and examination of the statutory financial statements, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Taxation

The charity is exempt from tax on its charitable activities.

2. Charitable activities

	Unrestricted Fund £	2024 Restricted Funds £	Total Funds £	2023 Total Funds £
Tutor Costs	23,991	4,374	28,365	36,545
Swimming costs	0	2,293	2,293	3,533
Admin expenses	13,916	1,602	15,518	14,140
Resources	533	42	575	564
Professional fees	235	0	235	756
Rent	0	6,418	6,418	6,482
Insurance	526	0	526	469
Yoga fees	0	1,320	1,320	1,280
Travel expenses	11	102	113	256
Miscellaneous Expenses	223	0	223	36
IT expense	0	0	0	97
Depreciation	0	0	0	374
	<u>39,435</u>	<u>16,151</u>	<u>55,586</u>	<u>64,532</u>
	=====	=====	=====	=====

3. Governance costs

	Unrestricted Fund £	2024 Restricted Fund £	Total Funds £	2023 Total Funds £
Reporting accountant's fee	660	0	660	325
Other costs		0	0	13
	<u>660</u>	<u>0</u>	<u>660</u>	<u>329</u>
	=====	=====	=====	=====

RICHMOND EAL FRIENDSHIP GROUP CENTRE
Notes to the financial statements for the year ended 30 June 2024

4. Staff costs and emoluments

	2024	2023
	£	£
Wages and salaries	37,701	43,557
Social security costs	0	0
	<u>37,701</u>	<u>43,557</u>
	=====	=====

The average number of employees during the year was 1.5 (2023: 1.5). No employee received remuneration of more than £60,000.

5. Tangible Fixed Assets

	IT Equipment
Cost	£
At 1 July 2023	1,124
Additions	0
	<u>1,124</u>
At 30 June 2024	=====
Accumulated Depreciation	
At 1 July 2023	1,124
Charge for the year	0
	<u>1,124</u>
At 30 June 2024	=====
NBV at 30 June 2024	Nil
	=====
NBV at 30 June 2023	Nil
	=====

6. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	1,048	1,883
Social security and other taxes	0	0
Accrued expenses	3,014	1,907
Deferred income	<u>0</u>	<u>26</u>
	4,062	3,816
	=====	=====

RICHMOND EAL FRIENDSHIP GROUP CENTRE
Notes to the financial statements for the year ended 30 June 2024

7. Share capital

The company is limited by guarantee and does not have a share capital.

8. Analysis of funds

	Balance 1 July 2023 £	Incoming resources £	Resources expended inc. transfer £	Balance 30 June 2024 £
Unrestricted Fund	20,207	40,364	46,396	14,175
Restricted Fund	0	10,350	10,350	0
	<u>20,207</u> =====	<u>50,714</u> =====	<u>56,746</u> =====	<u>14,175</u> =====

The restricted fund related to two grants, the Hampton Fund (£10,000) and the Victoria Fund (£350). The Hampton Fund required the charity to provide services to beneficiaries living in the Hampton Fund catchment area and costs incurred related mainly to tutor and rental costs. The Victoria Fund required the charity to use the grant for training purposes only and was spent on training a lifeguard.

Analysis of Funds (previous year comparison)

	Balance 1 July 2022 £	Incoming resources £	Resources expended inc. transfer £	Balance 30 June 2023 £
Unrestricted Fund	22,118	49,426	51,337	20,207
Restricted Fund	0	13,533	13,533	0
	<u>22,118</u> =====	<u>62,959</u> =====	<u>64,870</u> =====	<u>20,207</u> =====

The restricted fund related to two grants, the Hampton Fund (£10,000) and the Active Richmond Fund (£3,533). The Hampton Fund required the charity to provide services to beneficiaries living in the Hampton Fund catchment area and costs incurred related mainly to tutor and rental costs. The Active Richmond Fund required the charity to promote and manage swimming activities to women of all ages and backgrounds, the associated costs with this grant related mainly to pool and lifeguard hire costs.

9. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Fixed Assets	0	0	0	0
Current Assets	18,237	0	18,237	24,023
Current Liabilities	(4,062)	0	(4,062)	(3,816)
Net Assets	14,175	0	14,175	20,207
	=====	=====	=====	=====

10. Related party disclosures

There were no related transactions in the year ended 30 June 2024.

11. Trustees remuneration and benefits

There were no trustees' remuneration or benefits for the year ended 30 June 2024

Trustees' expenses

One of the trustees claimed administrative costs of £53.29 incurred on behalf of the charity for the year ended 30 June 2024