

THE RIVERSIDE ACTIVE LIVES NETWORK

England & Wales · Charity number 1158529

Details

Other names	RIVERSIDE ACTIVE LIVES NETWORK
Status	Registered
Legal form	Charitable company
Company number	09012582
Registered	2014-09-11
Register	View on the Charity Commission register

Contact

Address	Riverside Community Resource Trust Dickens Road Gravesend DA12 2JY
Phone	01474354329
Email	riverside.activelives@aol.com
Website	www.riverside-activelives.org.uk

Activities

Objects: TO RELIEVE THE NEEDS OF PEOPLE WITH PHYSICAL DISABILITIES BY THE PROVISION OF A DAY CENTRE FACILITY WHICH WILL PROVIDE ACTIVITIES DESIGNED TO MEET THEIR NEEDS.

Activities: USER-LED DAY SERVICE FOR ADULTS WITH PHYSICAL AND SENSORY DISABILITIES

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** People With Disabilities

Geography

- Area of benefit: LOCAL
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£240,950	£234,897	-	-
2024-03-31	£204,848	£241,062	-	-
2023-03-31	£229,779	£247,107	-	-
2022-03-31	£256,586	£252,382	-	-
2021-03-31	£292,114	£258,710	-	-

Trustees

Name	Role	Appointed
PETER WRIGHT	Chair	2014-08-05
GLORIA CYNTHIA MENZIES DURRANT		2014-07-21
Kirsty Durrant-Tye		2025-07-02
Stephen Marshall		2025-09-17
Sue Pedrick		2026-02-13

THE RIVERSIDE ACTIVE LIVES NETWORK

England & Wales - Charity number 1158529

Accounts

THE RIVERSIDE ACTIVE LIVES NETWORK

Trustees' Report

**Including Financial Report
& Statements**

1 April 2024 – 31 March 2025

Registered Charity: 1158529
Registered Company: 09012582

**The Riverside Active Lives Network
Report and Financial Statements
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The Riverside Active Lives Network
Reference and administrative information

Charity name	The Riverside Active Lives Network
Charity registration number	1158529
Company registration number	09012582
Registered office and operational address	The Riverside Centre Dickens Road Gravesend Kent DA12 2JY

Director and Trustee

V Durrant (resigned 2 July 2025)
K Durrant-Tye (appointed 2 July 2025)

Trustees (not appointed as directors)

P Wright
G Durrant
S Boore
K Durrant-Tye (appointed 2 July 2025)
Stephen Marshall (appointed 17 September 2025)

Chief Officer and Company Secretary

V Durrant (resigned 2 July 2025)
K Durrant-Tye (appointed 2 July 2025 as Chief Officer only)

Independent Examiner

Jonathan Healey FCA
Lindeyer Francis Ferguson Limited
198 High Street
Tonbridge
Kent
TN9 1BE

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Report of the Director and Trustees

We are pleased to present our annual report together with the independently examined financial statements of the charitable company for the year ended 31 March 2025.

Legal and administrative information set out on page 1 forms part of this report. The financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Structure, governance and management

Governing document

The Riverside Active Lives Network is a charitable company, established on 25 April 2014 and registered as a charity on 11 September 2014. The charity was established under a Memorandum and Articles of Association, which established the objects and powers of the charity, and under which it is governed.

The company is limited by guarantee and has no share capital. The liability of members is limited to £10 per member in the event of a winding up.

Management and governance arrangements

The Articles of Association provide for a minimum of one Director and no maximum. The charity currently has a complement of one Director/Trustee and four Trustees. Requirements for new Trustees are identified and appointed by the remaining trustees. The chair of the Trustees is responsible for the induction of new Trustees, which involves awareness of a Trustee's responsibilities, the governing document, and the work of the charity.

Public benefit

The Trustees confirm that they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Objectives and Activities

The charity's objects are defined by its Memorandum of Association as 'to be a not for profit day centre for people with disabilities offering internal and external activities and encouraging social integration within the community (Recreational Charities Act 1958).'

The official launch date of The Riverside Active Lives Network was 27 September 2014 when the first activities were open to service users.

Achievements and performance

The past financial year has been one of both challenge and achievement for the organisation. Funding issues previously experienced with local authorities have now been successfully resolved, establishing a firmer and more sustainable financial position for the future.

Notwithstanding this progress, the year was marked by a decline in service member numbers, primarily due to the sad loss of long-standing members and a limited number of new referrals from Kent County Council (KCC). Despite these challenges, the organisation experienced a notable increase in direct payment clients, which contributed to healthy financial growth compared with the previous year.

Through prudent financial management, controllable costs were carefully managed to offset increases in costs beyond our control. This approach enabled us to maintain overall financial balance without compromising the quality of the services we deliver.

Achievements and performance (continued)

Feedback received through committee meetings indicates that both members and stakeholders remain highly satisfied with the organisation's performance. This continues to reflect our steadfast commitment to our **user-led ethos** and to ensure that our services remain responsive to the needs and aspirations of those we support.

We have continued to strengthen our collaborative partnerships, particularly with a local college supporting young adults with disabilities into employment. Furthermore, the organisation has provided valuable placement opportunities for adult social care students, contributing to the development of future professionals within the sector.

Our activity base has continued to expand, informed by regular feedback from members and stakeholders, ensuring that our programmes remain relevant and inclusive. In parallel, we have prioritised the professional development of our staff team, investing in new training opportunities to enhance skills and uphold the highest standards of service delivery.

Overall, despite the challenges faced, this year has demonstrated our resilience, adaptability, and commitment to both financial stability and outstanding service delivery.

Financial review

The charity received grants and donations totalling £5,431 (2024: £8,048) in the year. Income from charitable activities amounted to £234,727 (2024: £195,491), investment income for the year amounted to £792 (2024: £1,309), giving total incoming resources of £240,950 (2024: £204,848).

Expenditure for the year totalled £234,897 (2024: £241,062), giving a net surplus of £6,053 (2024: net deficit of £36,214). Total funds carried forward are £77,160 (2024: £71,107). Of these funds, £68,023 (2024: £54,087) are general, free reserves being unrestricted net current assets.

Investment policy

The charitable company's Memorandum of Association does not confer any specific rights or restrictions on us as Trustees in respect of investing funds. The funds received by the charitable company during the period under review were not sufficient to justify separate investment, other than to be placed on deposit with the charitable company's bankers.

Reserves policy

The Trustees aim to maintain an amount in general funds equivalent to approximately three month's running expenses, although this is dependent on the level of grants received.

At present the current reserves level is equivalent to approximately four months, and the additional level of reserves is considered to be prudent given the trend in rising costs beyond the control of the charity.

Risk management

The Trustees have formally assessed business risks, and this has involved assessing the types of risk facing the charitable company, prioritising them in terms of the potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process the Trustees have assessed the adequacy of the charitable company's internal controls and the costs of operating particular controls relative to the benefits obtained.

The future

The trustees remain committed to strengthening the organisation's solid financial footing to ensure long-term sustainability. We will continue to increase service user membership, enhance engagement, and ensure our services remain responsive to the needs and feedback of our users and stakeholders.

Ongoing investment in staff development through training and professional learning will remain a priority, supporting a skilled and resilient workforce. We will also continue to contribute to the future of adult social care by offering placements and development opportunities for emerging professionals.

Through these priorities, the organisation aims to maintain stability, foster growth, and deliver lasting positive impact.

Statement of Trustees responsibilities

The Trustees are responsible for preparing financial statements in accordance with applicable law and regulations.

Company and charity law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 charity company and of the surplus or deficit for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis;

The Trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

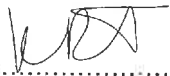
Directors

The individuals who are directors for the purpose of company law and trustees for the purpose of charity law who served during the year and up to the date of this report are set out on page 1.

Small company provisions

This report has been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf on 26/11/2025.....


.....
K Durrant-Tye
Director

**The Riverside Active Lives Network
Independent Examiner's Report**

Independent examiner's report to the trustees of The Riverside Active Lives Network ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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').

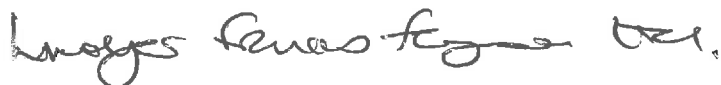
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 Company 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.



Jonathan Healey FCA
Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Date: 1 December 2025

The Riverside Active Lives Network
Statement of Financial Activities (Incorporating Income and Expenditure Account)
For the year ended 31 March 2025

	Notes	2025 Restricted funds £	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Donations	2	-	5,431	5,431	8,048
Charitable activities	3	-	234,727	234,727	195,491
Investment income		-	792	792	1,309
Total		-	240,950	240,950	204,848
Expenditure on:					
Charitable Activities	4	892	234,005	234,897	241,062
Total		892	234,005	234,897	241,062
Net (expenditure)		(892)	6,945	6,053	(36,214)
Transfers between funds	11	52	(52)	-	-
Net movement in funds		(840)	6,893	6,053	(36,214)
Reconciliation of funds:					
Total funds brought forward		5,057	66,050	71,107	107,321
Total funds carried forward	11	4,217	72,943	77,160	71,107

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

All income and expenditure derives from continuing activities.

The Riverside Active Lives Network
 Balance Sheet
 As at 31 March 2025


	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	8		4,920		11,963
Current assets					
Debtors	9	27,283		19,203	
Cash at bank and in hand		61,217		60,472	
		<u>88,501</u>		<u>79,675</u>	
Liabilities					
Creditors: Amounts falling due within one year	10	(16,261)		(20,531)	
Net current assets			<u>72,240</u>		<u>59,144</u>
Total net assets			<u><u>77,160</u></u>		<u><u>71,107</u></u>
The funds of the charity					
Restricted funds			4,217		5,057
Unrestricted funds			72,943		66,050
Total charity funds	11		<u><u>77,160</u></u>		<u><u>71,107</u></u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges their responsibilities in complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on^{26/11/2025}.....



.....
 K Durrant-Tye
 Director
 Charity number: 1158529
 Company number: 09012582

1 ACCOUNTING POLICIES

Status

Riverside Active Lives Network is a charitable company limited by guarantee incorporated in England and Wales. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is The Riverside Centre, Dickens Road, Gravesend, DA12 2JY.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Basis of preparation

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)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Riverside Active Lives Network 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 note(s).

The going concern basis of accounting has been adopted since there are considered to be sufficient reserves in place to continue until day centre income returns to expected and historic levels.

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

Income

Income from charitable activities is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Service user income is recognised in the period to which the activity was undertaken. Donations are usually recognised on receipt.

Investment income is recognised when receivable. Interest is accounted for as accrued income where it is due but has not yet been credited.

1 ACCOUNTING POLICIES (continued)

Expenditure and creditors

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

The charity currently has one activity and support costs have been wholly allocated to that activity (Day Centre).

Creditors are recognised at the settlement amount.

Taxation

The charitable company is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible assets and depreciation

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Motor vehicles	33.33% per annum on cost
Computer equipment	33.33% per annum on cost

Financial instruments

The charitable company only has financial instruments 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.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. The charity has operating leases relating to rental of premises and minibuses.

The Riverside Active Lives Network
Notes to the Financial Statements
For the year ended 31 March 2025

2 DONATIONS AND GRANTS

	2025	2024
	£	£
Department of Transport	3,332	3,008
General donations	2,099	5,040
	<u>5,431</u>	<u>8,048</u>

The comparative figure includes restricted income of £2,500.

3 CHARITABLE ACTIVITIES

	2025	2024
	£	£
Day Centre		
Charges to users	119,062	77,860
Kent County Council	115,665	117,631
	<u>234,727</u>	<u>195,491</u>

The comparative figure includes restricted income of £nil.

4 RESOURCES EXPENDED

	2025	2024
	£	£
Day Centre		
Salaries	103,840	118,243
Employer's national insurance contributions	170	207
Employer's pension	1,356	1,447
Subcontractors	60,859	46,609
Recruitment and other staff costs	1,714	2,375
Minibus expenses	9,273	17,798
Service user expenses	3,518	1,661
Grant expenses	1,012	482
Memberships	4,392	36
Volunteer expenses	311	480
Support costs (note 5)	48,452	51,724
	<u>234,897</u>	<u>241,062</u>

The comparative figure includes restricted expenditure of £482.

The Riverside Active Lives Network
Notes to the Financial Statements
For the year ended 31 March 2025

5 SUPPORT COSTS

	2025	2024
	£	£
Printing, postage and stationery	844	2,187
Covid expenses	-	478
Rent	27,000	27,000
Insurance	8,540	8,532
Depreciation	7,042	9,164
Marketing	662	-
Bank charges	60	60
Staff training	-	2,471
Dues and Subscriptions	150	-
Bad debt expense	2,791	517
Governance:		
Independent Examiner's fee	1,363	1,315
	<u>48,452</u>	<u>51,724</u>

6 STAFF COSTS

	2025	2024
	£	£
Gross salaries	103,840	118,243
National Insurance contributions	170	207
Employer's pension	1,356	1,447
	<u>105,366</u>	<u>119,897</u>

No employee received emoluments in excess of £60,000 during the year (2024: none).

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2025	2024
	No.	No.
Centre manager	1	1
Day Centre	9	10
	<u>10</u>	<u>11</u>

7 TRUSTEE REMUNERATION AND EXPENSES

During the year, Vince Durrant, a director and trustee of the charity, received £54,000 (2024: £54,000) in remuneration for his role in running the charitable company on a day-to-day basis. During the year Vince was also in receipt of company pension contributions under auto-enrolment totalling £533 (2024: £533).

During the year, Kirsty Durrant-Tye, the current director and trustee of the charity received £25,500 (2024: £21,000) in remuneration for her role in running the charitable company on a day-to-day basis and fundraising. During the year Kirsty was also in receipt of company pension contributions under auto-enrolment totalling £578 (2024: £443).

During the year, Gloria Durrant, a trustee of the charity, was paid £1,850 (2024: £1,915) in her role as a counsellor.

Key Management Personnel consists of Vince Durrant and Kirsty Durrant-Tye. Key management remuneration in the year was £79,500 (2024: £55,915). No trustee expenses have been incurred (2024: £nil).

8 TANGIBLE ASSETS

	Motor vehicles £	Computer equipment £	Total £
Cost			
At 1 April 2024	60,238	3,138	63,376
Additions	-	-	-
Disposals	(8,158)	-	(8,158)
At 31 March 2025	<u>52,080</u>	<u>3,138</u>	<u>55,218</u>
Depreciation			
At 1 April 2024	49,450	1,964	51,414
Charge for the year	6,454	588	7,042
Eliminated on disposal	(8,158)	-	(8,158)
At 31 March 2025	<u>47,746</u>	<u>2,552</u>	<u>50,298</u>
Net book value			
At 31 March 2025	<u>4,334</u>	<u>586</u>	<u>4,920</u>
At 31 March 2024	<u>10,788</u>	<u>1,174</u>	<u>11,963</u>

**The Riverside Active Lives Network
Notes to the Financial Statements
For the year ended 31 March 2025**

9 DEBTORS

	2025	2024
	£	£
Accounts receivable	25,614	17,536
Prepayments and accrued income	1,669	1,667
	<u>27,283</u>	<u>19,203</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Loans	12,660	12,660
Accounts payable	1,250	3,940
Accruals	1,356	1,308
Other taxation and social security	985	987
Other creditors	10	1,636
	<u>16,261</u>	<u>20,531</u>

The Riverside Active Lives Network
Notes to the Financial Statements
For the year ended 31 March 2025

11 MOVEMENT IN FUNDS

	At 1 April 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2025
	£	£	£	£	£
Current year					
Restricted funds					
Kent County Council - restraints for minibus	1,816	-	(103)	-	1,713
Co Op - gardening grant	67	-	(119)	52	-
Kent County Council - sports grant	2,011	-	(375)	-	1,636
Kent County Council - infection control	1,163	-	(295)	-	868
Total restricted funds	5,057	-	(892)	52	4,217
Unrestricted funds					
<i>General funds</i>	66,050	240,950	(234,005)	(52)	72,943
Total unrestricted funds	66,050	240,950	(234,005)	(52)	72,943
Total funds	71,107	240,950	(234,897)	-	77,160
Prior year					
Restricted funds					
Kent County Council - restraints for minibus	1,816	-	-	-	1,816
Co Op - gardening grant	206	-	(139)	-	67
Kent County Council - sports grant	2,116	-	(105)	-	2,011
Kent County Council - infection control	1,163	-	-	-	1,163
Outreach Communications for All	2,000	-	(238)	(1,762)	-
Minibus donation	-	2,500	-	(2,500)	-
Total restricted funds	7,301	2,500	(482)	(4,262)	5,057
Unrestricted funds					
<i>General funds</i>	100,020	202,348	(240,580)	4,262	66,050
Total unrestricted funds	100,020	202,348	(240,580)	4,262	66,050
Total funds	107,321	204,848	(241,062)	-	71,107

11 MOVEMENT IN FUNDS (continued)

In 2019, £3,150 was provided by Kent County Council to purchase new restraints for the minibus, at year end only £1,437 (2024: £1,334) had been spent, with the balance being carried forward for use in future years.

The Co-op gardening fund covers usual gardening activities, as well as outdoor external sports equipment. This grant will continue to be utilised moving forwards.

The Kent County Council sports grant continues to be used to purchase gym memberships for the charity's service users.

The Kent County Council Infection Control Grant was received in an act to reduce the rate of COVID-19 transmission within and between care settings.

The £2,000 Outreach Communications for All project was received to tackle inequality, funding new tablets for network members. This grant was spent in the prior year to purchase new computers.

The £2,500 donation was received to use towards the purchase of a minibus in the prior year.

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	General funds £	Total funds £
Fund balances at 31 March 2025 are represented by:			
Fixed assets	-	4,920	4,920
Current assets	4,217	84,284	88,501
Current liabilities	-	(16,261)	(16,261)
	<u>4,217</u>	<u>72,943</u>	<u>77,160</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds £	General funds £	Total funds £
Fund balances at 31 March 2024 are represented by:			
Fixed assets	-	11,963	11,963
Current assets	5,057	74,618	79,675
Current liabilities	-	(20,531)	(20,531)
	<u>5,057</u>	<u>66,050</u>	<u>71,107</u>

13 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2025	2024
	£	£
Not later than 1 year	1,362	5,299
Later than 1 year and not later than 5 years	-	1,362
	<u>1,362</u>	<u>6,661</u>

The total lease payments recognised as an expense in the year was £32,719 (2024: £35,584).

14 RELATED PARTY TRANSACTIONS

There have been no related party transactions other than those already disclosed in note 7.

THE RIVERSIDE ACTIVE LIVES NETWORK

England & Wales - Charity number 1158529

Accounts

THE RIVERSIDE ACTIVE LIVES NETWORK

Trustees' Report

Including Financial Report
& Statements

1 April 2023 – 31 March 2024

Registered Charity: 1158529
Registered Company: 09012582

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Report and Financial Statements
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Reference and administrative information

Charity name	The Riverside Active Lives Network
Charity registration number	1158529
Company registration number	09012582
Registered office and operational address	The Riverside Centre Dickens Road Gravesend Kent DA12 2JY

Director and Trustee

V Durrant

Trustees (not appointed as directors)

P Wright
G Durrant
J Byrne
S Boore

Chief Officer and Company Secretary

V Durrant

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Jonathan Healey FCA
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Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Report of the Director and Trustees

We are pleased to present our annual report together with the independently examined financial statements of the charitable company for the year ended 31 March 2024.

Legal and administrative information set out on page 1 forms part of this report. The financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Structure, governance and management

Governing document

The Riverside Active Lives Network is a charitable company, established on 25 April 2014 and registered as a charity on 11 September 2014. The charity was established under a Memorandum and Articles of Association, which established the objects and powers of the charity, and under which it is governed.

The company is limited by guarantee and has no share capital. The liability of members is limited to £10 per member in the event of a winding up.

Management and governance arrangements

The Articles of Association provide for a minimum of one Director and no maximum. The charity currently has a complement of one Director/Trustee and four Trustees. Requirements for new Trustees are identified and appointed by the remaining trustees. The chair of the Trustees is responsible for the induction of new Trustees, which involves awareness of a Trustee's responsibilities, the governing document, and the work of the charity.

Public benefit

The Trustees confirm that they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Objectives and Activities

The charity's objects are defined by its Memorandum of Association as 'to be a not for profit day centre for people with disabilities offering internal and external activities and encouraging social integration within the community (Recreational Charities Act 1958).'

The official launch date of The Riverside Active Lives Network was 27 September 2014 when the first activities were open to service users.

Achievements and performance

The charity has experienced another tough year with a further decrease in numbers attending the day service and very few new referrals. We are however extremely confident that our position will improve from April 2024, both with new clients attending and the resolution of outstanding local authority funding difficulties.

The activities offered to clients are still extremely varied and a great emphasis was placed on getting people out and about in the community, offering numerous visits to the seaside and other places of interest.

The charity has also entered a working partnership with a local college, which involves young people attending the day centre and helping with gardening projects, together with offering a general befriending service to our clients.

Financial review

The charity received grants and donations totalling £8,048 (2023: £5,273) in the year. Income from charitable activities amounted to £195,491 (2023: £223,885), investment income for the year amounted to £1,309 (2023: £621), giving total incoming resources of £204,848 (2023: £229,779).

Expenditure for the year totalled £241,062 (2023: £247,107), giving a net deficit of £36,214 (2023: net deficit of £17,328). Total funds carried forward are £71,107 (2023: £107,321). Of these funds, £54,087 (2023: £93,665) are general, free reserves being unrestricted net current assets.

Investment policy

The charitable company's Memorandum of Association does not confer any specific rights or restrictions on us as Trustees in respect of investing funds. The funds received by the charitable company during the period under review were not sufficient to justify separate investment, other than to be placed on deposit with the charitable company's bankers.

Reserves policy

The Trustees aim to maintain an amount on general fund equivalent to approximately three month's running expenses, although this is dependent on the level of grants received.

At present the current reserves level is equivalent to approximately six months, the additional level of reserves is considered to be prudent in light of the ongoing global pandemic laying uncertainty over when income will resume for the charitable company.

Risk management

The Trustees have formally assessed business risks, and this has involved assessing the types of risk facing the charitable company, prioritising them in terms of the potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process the Trustees have assessed the adequacy of the charitable company's internal controls and the costs of operating particular controls relative to the benefits obtained.

The future

The Trustees are extremely happy to report that they have reached a funding agreement with the local authority which secures the charities future, certainly for the next 3 years and hopefully beyond.

With rising administrative costs beyond the direct control of the management, the charity feels that with this new financial commitment, they are able to budget, plan and ultimately grow the charity within the next 12 months and re-establish the firm financial footing which it has enjoyed in previous years.

Statement of Trustees responsibilities

The Trustees are responsible for preparing financial statements in accordance with applicable law and regulations.

Company and charity law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 charity company and of the surplus or deficit for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis;

The Trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

Directors

The individuals who are directors for the purpose of company law and trustees for the purpose of charity law who served during the year and up to the date of this report are set out on page 1.

Small company provisions

This report has been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

17th December 2024

Approved by the Trustees and signed on their behalf on



.....
V Durrant
Director

**The Riverside Active Lives Network
Independent Examiner's Report**

Independent examiner's report to the trustees of The Riverside Active Lives Network ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 Company 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.

Jonathan Healey FCA

Jonathan Healey FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Date: *18 December 2024*

The Riverside Active Lives Network
Statement of Financial Activities (Incorporating Income and Expenditure Account)
For the year ended 31 March 2024

	Notes	2024 Restricted funds £	2024 Unrestricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Donations	2	2,500	5,548	8,048	5,273
Charitable activities	3	-	195,491	195,491	223,885
Investment income		-	1,309	1,309	621
Total		2,500	202,348	204,848	229,779
Expenditure on:					
Charitable Activities	4	482	240,580	241,062	247,107
Total		482	240,580	241,062	247,107
Net (expenditure)		2,018	(38,232)	(36,214)	(17,328)
Transfers between funds	11	(4,262)	4,262	-	-
Net movement in funds		(2,244)	(33,970)	(36,214)	(17,328)
Reconciliation of funds:					
Total funds brought forward		7,301	100,020	107,321	124,649
Total funds carried forward	11	5,057	66,050	71,107	107,321

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

All income and expenditure derives from continuing activities.

The Riverside Active Lives Network
 Balance Sheet
 As at 31 March 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	8		11,963		6,365
Current assets					
Debtors	9	19,203		31,862	
Cash at bank and in hand		60,472		87,550	
			<u>79,675</u>	<u>119,412</u>	
Liabilities					
Creditors: Amounts falling due within one year	10	(20,531)		(18,456)	
Net current assets			59,144		100,956
Total net assets			<u>71,107</u>		<u>107,321</u>
The funds of the charity					
Restricted funds			5,057		7,301
Unrestricted funds			66,050		100,020
Total charity funds	11		<u>71,107</u>		<u>107,321</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities in complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 17th December 2024



.....
 V Durrant
 Director
 Charity number: 1158529
 Company number: 09012582

1 ACCOUNTING POLICIES

Status

Riverside Active Lives Network is a charitable company limited by guarantee incorporated in England and Wales. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is The Riverside Centre, Dickens Road, Gravesend, DA12 2JY.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Basis of preparation

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)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Riverside Active Lives Network 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 note(s).

The going concern basis of accounting has been adopted since there are considered to be sufficient reserves in place to continue until day centre income returns to expected and historic levels.

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

Income

Income from charitable activities is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Service user income is recognised in the period to which the activity was undertaken. Donations are usually recognised on receipt.

Investment income is recognised when receivable. Interest is accounted for as accrued income where it is due but has not yet been credited.

1 ACCOUNTING POLICIES (continued)

Expenditure and creditors

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

The charity currently has one activity and support costs have been wholly allocated to that activity (Day Centre).

Creditors are recognised at the settlement amount.

Taxation

The charitable company is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible assets and depreciation

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Motor vehicles	33.33% per annum on cost
Computer equipment	33.33% per annum on cost

Financial instruments

The charitable company only has financial instruments 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.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. The charity has operating leases relating to rental of premises and minibuses.

2 DONATIONS AND GRANTS

	2024	2023
	£	£
Department of Transport	3,008	1,033
General donations	5,040	4,240
	<u>8,048</u>	<u>5,273</u>

The comparative figure includes restricted income of £nil.

3 CHARITABLE ACTIVITIES

	2024	2023
	£	£
Day Centre		
Charges to users	77,860	91,333
Kent County Council	117,631	132,552
	<u>195,491</u>	<u>223,885</u>

The comparative figure includes restricted income of £nil.

4 RESOURCES EXPENDED

	2024	2023
	£	£
Day Centre		
Salaries	118,243	118,817
Employer's national insurance contributions	207	69
Employer's pension	1,447	1,389
Subcontractors	46,609	51,548
Recruitment and other staff costs	2,375	943
Minibus expenses	17,798	24,530
Service user expenses	1,661	1,783
Grant expenses	482	2,425
Memberships	36	36
Volunteer expenses	480	320
Support costs (note 5)	51,724	45,247
	<u>241,062</u>	<u>247,107</u>

The comparative figure includes restricted expenditure of £2,425.

5 SUPPORT COSTS

	2024	2023
	£	£
Printing, postage and stationery	2,187	168
Covid expenses	478	727
Rent	27,000	26,640
Insurance	8,532	8,616
Depreciation	9,164	4,243
Marketing	-	202
Bank charges	60	72
Staff training	2,471	728
Bad debt expense	517	2,572
Governance:		
Independent Examiner's fee	1,315	1,279
	<u>51,724</u>	<u>45,247</u>

6 STAFF COSTS

	2024	2023
	£	£
Gross salaries	118,243	118,817
National Insurance contributions	207	69
Employer's pension	1,447	1,389
	<u>119,897</u>	<u>120,275</u>

No employee received emoluments in excess of £60,000 during the year (2023: none).

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	No.	No.
Centre manager	1	1
Day Centre	10	10
	<u>11</u>	<u>11</u>

7 TRUSTEE REMUNERATION AND EXPENSES

During the year, Vince Durrant, a director and trustee of the charity, received £54,000 (2023: £54,000) in remuneration for his role in running the charitable company on a day-to-day basis. During the year Vince was also in receipt of company pension contributions under auto-enrolment totalling £533 (2023: £533).

During the year, Gloria Durrant, a trustee of the charity, was paid £1,915 (2023: £2,150) in her role as a counsellor.

The total of Key Management remuneration in the year was £55,915 (2023: £56,150). No trustee expenses have been incurred (2023: £nil).

8 TANGIBLE ASSETS

	Motor vehicles £	Computer equipment £	Total £
Cost			
At 1 April 2023	47,238	4,556	51,794
Additions	13,000	1,762	14,762
Disposals	-	(3,180)	(3,180)
At 31 March 2024	<u>60,238</u>	<u>3,138</u>	<u>63,376</u>
Depreciation			
At 1 April 2023	40,873	4,556	45,429
Charge for the year	8,577	587.33	9,164
Eliminated on disposal	-	(3,180)	(3,180)
At 31 March 2024	<u>49,450</u>	<u>1,964</u>	<u>51,413</u>
Net book value			
At 31 March 2024	<u>10,788</u>	<u>1,174</u>	<u>11,963</u>
At 31 March 2023	<u>6,365</u>	-	<u>6,365</u>

The Riverside Active Lives Network
Notes to the Financial Statements
For the year ended 31 March 2024

9 DEBTORS	2024	2023
	£	£
Accounts receivable	17,536	30,829
Prepayments and accrued income	1,667	1,033
	<u>19,203</u>	<u>31,862</u>
	<u><u>19,203</u></u>	<u><u>31,862</u></u>
10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Loans	12,660	12,660
Accounts payable	3,940	2,838
Accruals	1,308	1,260
Other taxation and social security	987	1,272
Other creditors	1,636	426
Finance lease minibuses	-	-
	<u>20,531</u>	<u>18,456</u>
	<u><u>20,531</u></u>	<u><u>18,456</u></u>

11 MOVEMENT IN FUNDS

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2024 £
Restricted funds					
Kent County Council - restraints for minibus	1,816	-	-	-	1,816
Co Op - gardening grant	206	-	(139)	-	67
Kent County Council - sports grant	2,116	-	(105)	-	2,011
Kent County Council - infection control	1,163	-	-	-	1,163
Outreach Communications for All	2,000	-	(238)	(1,762)	-
Minibus donation	-	2,500	-	(2,500)	-
Total restricted funds	7,301	2,500	(482)	(4,262)	5,057
Unrestricted funds					
<i>General funds</i>	100,020	202,348	(240,580)	4,262	66,050
Total unrestricted funds	100,020	202,348	(240,580)	4,262	66,050
Total funds	107,321	204,848	(241,062)	-	71,107

11 MOVEMENT IN FUNDS (continued)

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2023 £
Restricted funds					
Kent County Council - restraints for minibus	1,816	-	-	-	1,816
Gravesham Borough Council - computers	2,022	-	(2,022)	-	-
Co Op - gardening grant	252	-	(46)	-	206
Kent County Council - sports grant	3,354	-	(1,238)	-	2,116
Kent County Council - infection control	2,237	-	(1,074)	-	1,163
Outreach Communications for All	2,000	-	-	-	2,000
Total restricted funds	11,681	-	(4,380)	-	7,301
Unrestricted funds					
<i>General funds</i>	112,968	229,779	(242,727)	-	100,020
Total unrestricted funds	112,968	229,779	(242,727)	-	100,020
Total funds	124,649	229,779	(247,107)	-	107,321

11 MOVEMENT IN FUNDS (continued)

In 2019, £3,150 was provided by Kent County Council to purchase new restraints for the minibus, at year end only £1,334 (2023: £1,334) had been spent, with the balance being carried forward for use in future years.

The balance from Gravesham Borough Council for the computers had been fully expensed during the 2023 period.

The Co-op gardening fund covers usual gardening activities, as well as outdoor external sports equipment. This grant will continue to be utilised moving forwards.

The Kent County Council sports grant continues to be used to purchase gym memberships for the charity's service users.

The Kent County Council Infection Control Grant was received in an act to reduce the rate of COVID-19 transmission within and between care settings.

The £2,000 Outreach Communications for All project was received to tackle inequality, funding new tablets for network members. This grant has been spent in the year to purchase new computers.

The £2,500 was received to use towards the purchase of a minibus.

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	General funds £	Total funds £
Fund balances at 31 March 2024 are represented by:			
Fixed assets	-	11,963	11,963
Current assets	5,057	74,618	79,675
Current liabilities	-	(20,531)	(20,531)
	<u>5,057</u>	<u>66,050</u>	<u>71,107</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds £	General funds £	Total funds £
Fund balances at 31 March 2023 are represented by:			
Fixed assets	-	6,365	6,365
Current assets	7,301	112,111	119,412
Current liabilities	-	(18,456)	(18,456)
	<u>7,301</u>	<u>100,020</u>	<u>107,321</u>

13 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2024	2023
	£	£
Not later than 1 year	5,299	7,971
Later than 1 year and not later than 5 years	1,362	5,238
	<u>6,661</u>	<u>13,209</u>

The total lease payments recognised as an expense in the year was £35,584 (2023: £38,601).

14 RELATED PARTY TRANSACTIONS

During the year, a daughter of a trustee received £21,000 (2023: £21,000) in relation to Day Centre management and corporate fundraising on behalf of the charity.

THE RIVERSIDE ACTIVE LIVES NETWORK

England & Wales - Charity number 1158529

Accounts

THE RIVERSIDE ACTIVE LIVES NETWORK

Trustees' Report

**Including Financial Report
& Statements**

1 April 2022 – 31 March 2023

Registered Charity: 1158529
Registered Company: 09012582

**The Riverside Active Lives Network
Report and Financial Statements
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The Riverside Active Lives Network
Reference and administrative information

Charity name	The Riverside Active Lives Network
Charity registration number	1158529
Company registration number	09012582
Registered office and operational address	The Riverside Centre Dickens Road Gravesend Kent DA12 2JY

Director and Trustee

V Durrant

Trustees (not appointed as directors)

P Wright
G Durrant
J Byrne
S Boore

Chief Officer and Company Secretary

V Durrant

Independent Examiner

Jonathan Healey FCA
Lindeyer Francis Ferguson Limited
198 High Street
Tonbridge
Kent
TN9 1BE

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Report of the Director and Trustees

We are pleased to present our annual report together with the independently examined financial statements of the charitable company for the year ended 31 March 2023.

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Structure, governance and management

Governing document

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Public benefit

The Trustees confirm that they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Objectives and Activities

The charity's objects are defined by its Memorandum of Association as 'to be a not for profit day centre for people with disabilities offering internal and external activities and encouraging social integration within the community (Recreational Charities Act 1958).'

The official launch date of The Riverside Active Lives Network was 27 September 2014 when the first activities were open to service users.

Achievements and performance

The current year has proved to be a challenging one for the charity, with the sad loss of a number of clients and the funding difficulties preventing new clients attending the day service. The charity successfully tendered in October 2022 for a 4/5 year contract extension with KCC and we are expecting our financial position to be strengthened by way of increased attendance fees, but at the time of writing we are still awaiting the introduction of these.

Despite the challenges the charity has faced in the last 12 months it still continues to offer clients a wide and varied activity base and attracts considerable interest from possible new attendees, but as mentioned above with tightened local authority budgets, individual funding is becoming increasingly difficult.

Financial review

The charity received grants and donations totalling £5,273 (2022: £34,966) in the year. Income from charitable activities amounted to £223,885 (2022: £221,603), investment income for the year amounted to £621 (2022: £17), giving total incoming resources of £229,779 (2022: £256,586).

Expenditure for the year totalled £247,107 (2022: £252,382), giving net expenditure sources of £17,328 (2022: net incoming resources - £4,204). Total funds carried forward are £107,321 (2022: £124,649). Of these funds, £93,655 (2022: £102,360) are general, free reserves being unrestricted net current assets.

Investment policy

The charitable company's Memorandum of Association does not confer any specific rights or restrictions on us as Trustees in respect of investing funds. The funds received by the charitable company during the period under review were not sufficient to justify separate investment, other than to be placed on deposit with the charitable company's bankers.

Reserves policy

The Trustees aim to maintain an amount on general fund equivalent to approximately three month's running expenses, although this is dependent on the level of grants received.

At present the current reserves level is equivalent to approximately six months, the additional level of reserves is considered to be prudent in light of the ongoing global pandemic laying uncertainty over when income will resume for the charitable company.

Risk management

The Trustees have formally assessed business risks, and this has involved assessing the types of risk facing the charitable company, prioritising them in terms of the potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process the Trustees have assessed the adequacy of the charitable company's internal controls and the costs of operating particular controls relative to the benefits obtained.

The future

Whilst the year on year growth of the charity has stalled, the Trustees feel that this is to be expected given the difficult few years that the world has experienced as a whole and taking into consideration our own personal losses of clients over the past 12 months. We believe that the charity and its income will stabilise over the coming financial period, hopefully aided by the increase in attendance fees.

The charity has sufficient reserves in place and the management are committed to keeping costs to a minimum, whilst still protecting staffing levels and at the same time continuing to offer what we believe to be an exceptional activity base to our clients.

The Trustees are confident that the charity remains in a strong position and its personnel more than capable of supporting it through what we consider to be a stabilising and transitional period.

Statement of Trustees responsibilities

The Trustees are responsible for preparing financial statements in accordance with applicable law and regulations.

Company and charity law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 charity company and of the surplus or deficit for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis;

The Trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.


Directors

The individuals who are directors for the purpose of company law and trustees for the purpose of charity law who served during the year and up to the date of this report are set out on page 1.

Small company provisions

This report has been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf on 21/11/2023


.....
V Durrant
Director

**The Riverside Active Lives Network
Independent Examiner's Report**

Independent examiner's report to the trustees of The Riverside Active Lives Network ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 Company 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.

Jonathan Healey FCA

Jonathan Healey FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Date: *28 March 2023*

The Riverside Active Lives Network
Statement of Financial Activities (Incorporating Income and Expenditure Account)
For the year ended 31 March 2023

	Notes	2023 Restricted funds £	2023 Unrestricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Donations	2	-	5,273	5,273	34,966
Charitable activities	3	-	223,885	223,885	221,603
Investment income		-	621	621	17
Total		-	229,779	229,779	256,586
Expenditure on:					
Charitable Activities	4	4,380	242,727	247,107	252,382
Total		4,380	242,727	247,107	252,382
Net (expenditure) / income		(4,380)	(12,948)	(17,328)	4,204
Transfers between funds	11	-	-	-	-
Net movement in funds		(4,380)	(12,948)	(17,328)	4,204
Reconciliation of funds:					
Total funds brought forward		11,681	112,968	124,649	120,445
Total funds carried forward	11	7,301	100,020	107,321	124,649

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

All income and expenditure derives from continuing activities.

The Riverside Active Lives Network
Balance Sheet
As at 31 March 2023


	Notes	£	2023 £	2022 £
Fixed assets				
Tangible assets	8		6,365	10,608
Current assets				
Debtors	9	31,862		11,650
Cash at bank and in hand		87,550		123,459
		<u>119,412</u>		<u>135,109</u>
Liabilities				
Creditors: Amounts falling due within one year	10	(18,456)		(21,068)
Net current assets			<u>100,956</u>	<u>114,041</u>
Total net assets			<u><u>107,321</u></u>	<u><u>124,649</u></u>
The funds of the charity				
Restricted funds			7,301	11,681
Unrestricted funds			100,020	112,968
Total charity funds	11		<u><u>107,321</u></u>	<u><u>124,649</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities in complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 21/11/2023



 V Durrant
 Director
 Charity number: 1158529
 Company number: 09012582

1 ACCOUNTING POLICIES

Status

Riverside Active Lives Network is a charitable company limited by guarantee incorporated in England and Wales. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is The Riverside Centre, Dickens Road, Gravesend, DA12 2JY.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Basis of preparation

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)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Riverside Active Lives Network 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 note(s).

The going concern basis of accounting has been adopted since there are considered to be sufficient reserves in place to continue until day centre income returns to expected and historic levels.

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

Income

Income from charitable activities is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Service user income is recognised in the period to which the activity was undertaken. Donations are usually recognised on receipt.

Investment income is recognised when receivable. Interest is accounted for as accrued income where it is due but has not yet been credited.

1 ACCOUNTING POLICIES (continued)

Expenditure and creditors

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

The charity currently has one activity and support costs have been wholly allocated to that activity (Day Centre).

Creditors are recognised at the settlement amount.

Taxation

The charitable company is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible assets and depreciation

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Motor vehicles	33.33% per annum on cost
Computer equipment	33.33% per annum on cost

Financial instruments

The charitable company only has financial instruments 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.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. The charity has operating leases relating to rental of premises and minibuses.

The Riverside Active Lives Network
Notes to the Financial Statements
For the year ended 31 March 2023

2 DONATIONS AND GRANTS

	2023	2022
	£	£
Department of Transport	1,033	2,043
Gardening Grant	-	3,303
General donations	4,240	2,575
Kent County Council Sports Grant	-	4,180
Kent County Council Lockdown Grant	-	10,000
Coronavirus Job Retention Scheme	-	5,365
Kent County Council Infections Grant	-	5,500
Outreach Communications for All Grant	-	2,000
	<u>5,273</u>	<u>34,966</u>

The comparative figure includes restricted income of £14,983.

3 CHARITABLE ACTIVITIES

	2023	2022
	£	£
Day Centre		
Charges to users	91,333	89,834
Kent County Council	132,552	131,769
	<u>223,885</u>	<u>221,603</u>

The comparative figure includes restricted income of £nil.

4 RESOURCES EXPENDED

	2023	2022
	£	£
Day Centre		
Salaries	118,817	114,235
Employer's national insurance contributions	69	-
Employer's pension	1,389	1,309
Subcontractors	51,548	53,924
Recruitment and other staff costs	943	1,243
Minibus expenses	24,530	20,157
Service user expenses	1,783	2,692
Grant expenses	2,425	9,122
Memberships	36	36
Volunteer expenses	320	646
Support costs (note 5)	45,247	49,018
	<u>247,107</u>	<u>252,382</u>

The comparative figure includes restricted expenditure of £9,122.

5 SUPPORT COSTS

	2023	2022
	£	£
Printing, postage and stationery	168	1,353
Covid expenses	727	766
Rent	26,640	24,531
Insurance	8,616	9,821
Depreciation	4,243	5,050
Marketing	202	-
Bank charges	72	95
Staff training	728	-
Bad debt expense	2,572	5,950
Governance:		
Independent Examiner's fee	1,279	1,199
Other accountancy fees	-	253
	<u>45,247</u>	<u>49,018</u>

6 STAFF COSTS

	2023	2022
	£	£
Gross salaries	118,817	114,235
National Insurance contributions	69	-
Employer's pension	1,389	1,309
	<u>120,275</u>	<u>115,544</u>

No employee received emoluments in excess of £60,000 during the year (2022: none).

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
	No.	No.
Centre manager	1	1
Day Centre	10	10
	<u>11</u>	<u>11</u>

7 TRUSTEE REMUNERATION AND EXPENSES

During the year, Vince Durrant, a director and trustee of the charity, received £54,000 (2022: £54,000) in remuneration for his role in running the charitable company on a day-to-day basis. During the year Vince was also in receipt of company pension contributions under auto-enrolment totalling £533 (2022: £533).

During the year, Gloria Durrant, a trustee of the charity, was paid £2,150 (2022: £2,250) in her role as a counsellor.

The total of Key Management remuneration in the year was £56,150 (2022: £56,250). No trustee expenses have been incurred (2022: £nil).

8 TANGIBLE ASSETS

	Motor vehicles £	Computer equipment £	Total £
Cost			
At 1 April 2022	47,238	4,556	51,794
At 31 March 2023	<u>47,238</u>	<u>4,556</u>	<u>51,794</u>
Depreciation			
At 1 April 2022	36,630	4,556	41,186
Charge for the year	4,243	-	4,243
At 31 March 2023	<u>40,873</u>	<u>4,556</u>	<u>45,429</u>
Net book value			
At 31 March 2023	<u>6,365</u>	-	<u>6,365</u>
At 31 March 2022	<u>10,608</u>	-	<u>10,608</u>

**The Riverside Active Lives Network
Notes to the Financial Statements
For the year ended 31 March 2023**

9 DEBTORS

	2023	2022
	£	£
Accounts receivable	30,829	10,624
Prepayments and accrued income	1,033	1,026
	<u>31,862</u>	<u>11,650</u>

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Loans	12,660	12,660
Accounts payable	2,838	5,373
Accruals	1,260	1,200
Other taxation and social security	1,272	1,389
Other creditors	426	446
	<u>18,456</u>	<u>21,068</u>

The Riverside Active Lives Network
Notes to the Financial Statements
For the year ended 31 March 2023

11 MOVEMENT IN FUNDS

	At 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2023 £
Restricted funds					
Kent County Council - restraints for minibus	1,816	-	-	-	1,816
Gravesham Borough Council - computers	2,022	-	(2,022)	-	-
Co Op - gardening grant	252	-	(46)	-	206
Kent County Council - sports grant	3,354	-	(1,238)	-	2,116
Kent County Council - infection control	2,237	-	(1,074)	-	1,163
Outreach Communications for All	2,000	-	-	-	2,000
Total restricted funds	11,681	-	(4,380)	-	7,301
Unrestricted funds					
<i>General funds</i>	112,968	229,779	(242,727)	-	100,020
Total unrestricted funds	112,968	229,779	(242,727)	-	100,020
Total funds	124,649	229,779	(247,107)	-	107,321

The Riverside Active Lives Network
Notes to the Financial Statements
For the year ended 31 March 2023

11 MOVEMENT IN FUNDS (continued)

	At 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2022 £
Restricted funds					
Kent County Council - restraints for minibus	1,816	-	-	-	1,816
Gravesham Borough Council - computers	2,022	-	-	-	2,022
Co Op - gardening grant	1,134	3,303	(4,185)	-	252
Kent County Council - sports grant	848	4,180	(1,674)	-	3,354
Kent County Council - infection control	-	5,500	(3,263)	-	2,237
Outreach Communications for All	-	2,000	-	-	2,000
Total restricted funds	5,820	14,983	(9,122)	-	11,681
Unrestricted funds					
<i>General funds</i>	114,625	241,603	(243,260)	-	112,968
Total unrestricted funds	114,625	241,603	(243,260)	-	112,968
Total funds	120,445	256,586	(252,382)	-	124,649

11 MOVEMENT IN FUNDS (continued)

In 2019, £3,150 was provided by Kent County Council to purchase new restraints for the minibus, at year end only £1,334 (2022: £1,334) had been spent, with the balance being carried forward for use in future years.

The balance from Gravesham Borough Council for the computers has been fully expensed during the period.

The Co-op gardening fund covers usual gardening activities, as well as outdoor external sports equipment. This grant will continue to be utilised moving forwards.

The Kent County Council sports grant continues to be used to purchase gym memberships for the charity's service users.

The Kent County Council Infection Control Grant was received in an act to reduce the rate of COVID-19 transmission within and between care settings.

The £2,000 Outreach Communications for All project was received to tackle inequality, funding new tablets for network members. The majority of this grant has been spent post year end.

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds	General funds	Total funds
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Fixed assets	-	6,365	6,365
Current assets	7,301	112,111	119,412
Current liabilities	-	(18,456)	(18,456)
	<u>7,301</u>	<u>100,020</u>	<u>107,321</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds	General funds	Total funds
	£	£	£
Fund balances at 31 March 2022 are represented by:			
Fixed assets	-	10,608	10,608
Current assets	11,681	123,428	135,109
Current liabilities	-	(21,068)	(21,068)
	<u>11,681</u>	<u>112,968</u>	<u>124,649</u>

13 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2023	2022
	£	£
Not later than 1 year	7,971	11,654
Later than 1 year and not later than 5 years	5,238	11,798
	<u>13,209</u>	<u>23,452</u>

The total lease payments recognised as an expense in the year was £38,601 (2022: £36,439).

14 RELATED PARTY TRANSACTIONS

During the year, a daughter of a trustee received £21,000 (2022: £19,500) in relation to Day Centre management and corporate fundraising on behalf of the charity.

THE RIVERSIDE ACTIVE LIVES NETWORK

England & Wales - Charity number 1158529

Accounts

THE RIVERSIDE ACTIVE LIVES NETWORK

Trustees' Report

Including Financial Report
& Statements

1 April 2021 – 31 March 2022

Registered Charity: 1158529
Registered Company: 09012582

**The Riverside Active Lives Network
Report and Financial Statements
Contents**

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Notes forming part of the financial statements	8 – 16

**The Riverside Active Lives Network
Reference and administrative information**

Charity name	The Riverside Active Lives Network
Charity registration number	1158529
Company registration number	09012582
Registered office and operational address	The Riverside Centre Dickens Road Gravesend Kent DA12 2JY

Director and Trustee

V Durrant

Trustees (not appointed as directors)

P Wright

T Wingrove (resigned 26 November 2021)

G Durrant

J Byrne

S Boore

Chief Officer and Company Secretary

V Durrant

Independent Examiner

Jonathan Healey FCA

Lindeyer Francis Ferguson Limited

198 High Street

Tonbridge

Kent

TN9 1BE

Bankers

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4JQ

Report of the Director and Trustees

We are pleased to present our annual report together with the independently examined financial statements of the charitable company for the year ended 31 March 2022.

Legal and administrative information set out on page 1 forms part of this report. The financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Structure, governance and management

Governing document

The Riverside Active Lives Network is a charitable company, established on 25 April 2014 and registered as a charity on 11 September 2014. The charity was established under a Memorandum and Articles of Association, which established the objects and powers of the charity, and under which it is governed.

The company is limited by guarantee and has no share capital. The liability of members is limited to £10 per member in the event of a winding up.

Management and governance arrangements

The Articles of Association provide for a minimum of one Director and no maximum. The charity currently has a complement of one Director/Trustee and four Trustees. Requirements for new Trustees are identified and appointed by the remaining trustees. The chair of the Trustees is responsible for the induction of new Trustees, which involves awareness of a Trustee's responsibilities, the governing document, and the work of the charity.

Public benefit

The Trustees confirm that they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Objectives and Activities

The charity's objects are defined by its Memorandum of Association as 'to be a not for profit day centre for people with disabilities offering internal and external activities and encouraging social integration within the community (Recreational Charities Act 1958).'

The official launch date of The Riverside Active Lives Network was 27 September 2014 when the first activities were open to service users.

Achievements and performance

Normal service resumed for the day centre in May 2021, with face to face meeting available again. We focused on external activities and various regular trips to the seaside amongst other venues, as it was felt that people had been restricted during the pandemic and needed outside space.

Activities within the day centre have continued to grow and flourish and the Trustees are happy with how the charity has responded to the challenges it has faced.

The client base has steadily increased and despite the expected financial pressure and demand on resources, the charities reserves have remained largely in place.

Financial review

The charity received grants and donations totalling £34,966 (2021: £49,202) in the year. Income from charitable activities amounted to £221,603 (2021: £242,890), investment income for the year amounted to £17 (2021: £22), giving total incoming resources of £256,586 (2021: £292,114).

Expenditure for the year totalled £252,382 (2021: £258,710), giving net incoming resources of £4,204 (2021: £33,404). Total funds carried forward are £124,649 (2021: £120,445). Of these funds, £102,360 (2021: £111,697) are general, free reserves being unrestricted net current assets.

Investment policy

The charitable company's Memorandum of Association does not confer any specific rights or restrictions on us as Trustees in respect of investing funds. The funds received by the charitable company during the period under review were not sufficient to justify separate investment, other than to be placed on deposit with the charitable company's bankers.

Reserves policy

The Trustees aim to maintain an amount on general fund equivalent to approximately three month's running expenses, although this is dependent on the level of grants received.

At present the current reserves level is equivalent to approximately six months, the additional level of reserves is considered to be prudent in light of the ongoing global pandemic laying uncertainty over when income will resume for the charitable company.

Risk management

The Trustees have formally assessed business risks, and this has involved assessing the types of risk facing the charitable company, prioritising them in terms of the potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process the Trustees have assessed the adequacy of the charitable company's internal controls and the costs of operating particular controls relative to the benefits obtained.

The future

The next 12 months will present its own additional financial challenges which we feel that we are well equipped to deal with and we look forward to continuing to offer enrichment and support to the clients who attend our service.

Statement of Trustees responsibilities

The Trustees are responsible for preparing financial statements in accordance with applicable law and regulations.

Company and charity law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 charity company and of the surplus or deficit for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis;

The Trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

Directors

The individuals who are directors for the purpose of company law and trustees for the purpose of charity law who served during the year and up to the date of this report are set out on page 1.

Small company provisions

This report has been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf on



.....
V Durrant
Director

**The Riverside Active Lives Network
Independent Examiner's Report**

Independent examiner's report to the trustees of The Riverside Active Lives Network ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 Company 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.

Jonathan Healey FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Date:

The Riverside Active Lives Network
Statement of Financial Activities (Incorporating Income and Expenditure Account)
For the year ended 31 March 2022

	Notes	2022 Restricted funds £	2022 Unrestricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Donations	2	14,983	19,983	34,966	49,202
Charitable activities	3	-	221,603	221,603	242,890
Investment income		-	17	17	22
Total		14,983	241,603	256,586	292,114
Expenditure on:					
Charitable Activities	4	9,122	243,260	252,382	258,710
Total		9,122	243,260	252,382	258,710
Net income		5,861	(1,657)	4,204	33,404
Transfers between funds	11	-	-	-	-
Net movement in funds		5,861	(1,657)	4,204	33,404
Reconciliation of funds:					
Total funds brought forward		5,820	114,625	120,445	87,041
Total funds carried forward	11	11,681	112,968	124,649	120,445

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

All income and expenditure derives from continuing activities.

The Riverside Active Lives Network
 Balance Sheet
 As at 31 March 2022


	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	8		10,608		2,928
Current assets					
Debtors	9	11,650		22,567	
Cash at bank and in hand		123,459		112,892	
			<u>135,109</u>	<u>135,459</u>	
Liabilities					
Creditors: Amounts falling due within one year	10	(21,068)		(17,942)	
Net current assets			114,041		117,517
Total net assets			<u>124,649</u>		<u>120,445</u>
The funds of the charity					
Restricted funds			11,681		5,820
Unrestricted funds			112,968		114,625
Total charity funds	11		<u>124,649</u>		<u>120,445</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities in complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 14th December 2022



 V Durrant
 Director
 Charity number: 1158529
 Company number: 09012582

1 ACCOUNTING POLICIES

Status

Riverside Active Lives Network is a charitable company limited by guarantee incorporated in England and Wales. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is The Riverside Centre, Dickens Road, Gravesend, DA12 2JY.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Basis of preparation

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)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Riverside Active Lives Network 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 note(s).

The going concern basis of accounting has been adopted since there are considered to be sufficient reserves in place to continue until day centre income returns to expected and historic levels.

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

Income

Income from charitable activities is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Service user income is recognised in the period to which the activity was undertaken. Donations are usually recognised on receipt.

Investment income is recognised when receivable. Interest is accounted for as accrued income where it is due but has not yet been credited.

1 ACCOUNTING POLICIES (continued)

Expenditure and creditors

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

The charity currently has one activity and support costs have been wholly allocated to that activity (Day Centre).

Creditors are recognised at the settlement amount.

Taxation

The charitable company is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible assets and depreciation

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Motor vehicles	33.33% per annum on cost
Computer equipment	33.33% per annum on cost

Financial instruments

The charitable company only has financial instruments 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.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. The charity has operating leases relating to rental of premises and minibuses.

2 DONATIONS AND GRANTS

	2022	2021
	£	£
Department of Transport	2,043	1,959
Gardening Grant	3,303	1,134
General donations	2,575	3,252
Kent County Council Sports Grant	4,180	688
Kent County Council Lockdown Grant	10,000	19,286
Coronavirus Job Retention Scheme	5,365	22,883
Kent County Council Infections Grant	5,500	-
Outreach Communications for All Grant	2,000	-
	<u>34,966</u>	<u>49,202</u>

The comparative figure includes restricted income of £1,822.

3 CHARITABLE ACTIVITIES

	2022	2021
	£	£
Day Centre		
Charges to users	89,834	102,149
Kent County Council	131,769	140,741
	<u>221,603</u>	<u>242,890</u>

The comparative figure includes restricted income of £nil.

4 RESOURCES EXPENDED

	2022	2021
	£	£
Day Centre		
Salaries	114,235	108,602
Employer's national insurance contributions	-	437
Employer's pension	1,309	1,268
Subcontractors	53,924	45,250
Recruitment and other staff costs	1,243	504
Minibus expenses	20,157	4,767
Service user expenses	2,692	96
Grant expenses	9,122	637
Memberships	36	29
Volunteer expenses	646	575
Support costs (note 5)	49,018	96,545
	<u>252,382</u>	<u>258,710</u>

The comparative figure includes restricted expenditure of £nil.

5 SUPPORT COSTS

	2022	2021
	£	£
Printing, postage and stationery	1,353	1,043
Covid expenses	766	932
Rent	24,531	13,720
Insurance	9,821	9,506
Depreciation	5,050	8,783
Sundry expenses	-	895
Bank charges	95	69
Bad debt expense	5,950	60,427
Governance:		
Independent Examiner's fee	1,199	1,170
Other accountancy fees	253	-
	<u>49,018</u>	<u>96,545</u>

6 STAFF COSTS

	2022	2021
	£	£
Gross salaries	114,235	108,602
National Insurance contributions	-	437
Employer's pension	1,309	1,268
	<u>115,544</u>	<u>110,307</u>

No employee received emoluments in excess of £60,000 during the year (2021: none).

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2022	2021
	No.	No.
Centre manager	1	1
Day Centre	10	10
	<u>11</u>	<u>11</u>

7 TRUSTEE REMUNERATION AND EXPENSES

During the year, Vince Durrant, a director and trustee of the charity, received £54,000 (2021: £54,000) in remuneration for his role in running the charitable company on a day-to-day basis. During the year Vince was also in receipt of company pension contributions under auto-enrolment totalling £533 (2021: £533).

During the year, Gloria Durrant, a trustee of the charity, was paid £2,250 (2021: £2,600) in her role as a counsellor.

The total of Key Management remuneration in the year was £56,250 (2021: £56,600). No trustee expenses have been incurred (2021: £nil).

8 TANGIBLE ASSETS

	Motor vehicles £	Computer equipment £	Total £
Cost			
At 1 April 2021	41,703	5,456	47,159
Additions	12,730	-	12,730
Disposals	(7,195)	(900)	(8,095)
At 31 March 2022	<u>47,238</u>	<u>4,556</u>	<u>51,794</u>
Depreciation			
At 1 April 2021	38,775	5,456	44,231
Charge for the year	5,050	-	5,050
Disposals	(7,195)	(900)	(8,095)
At 31 March 2022	<u>36,630</u>	<u>4,556</u>	<u>41,186</u>
Net book value			
At 31 March 2022	<u>10,608</u>	<u>-</u>	<u>10,608</u>
At 31 March 2021	<u>2,928</u>	<u>-</u>	<u>2,928</u>

The Riverside Active Lives Network
Notes to the Financial Statements
For the year ended 31 March 2022

9 DEBTORS	2022	2021
	£	£
Accounts receivable	10,624	21,187
Prepayments and accrued income	1,026	981
Member loans	-	142
Other receivables	-	257
	<u>11,650</u>	<u>22,567</u>
10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Loans	12,660	12,660
Accounts payable	5,373	1,750
Accruals	1,200	1,177
Other taxation and social security	1,389	2,143
Other creditors	446	212
	<u>21,068</u>	<u>17,942</u>

11 MOVEMENT IN FUNDS

	At 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2022 £
Restricted funds					
Kent County Council - restraints for minibus	1,816	-	-	-	1,816
Gravesham Borough Council - computers	2,022	-	-	-	2,022
Co Op - gardening grant	1,134	3,303	(4,185)	-	252
Kent County Council - sports grant	848	4,180	(1,674)	-	3,354
Kent County Council - infection control	-	5,500	(3,263)	-	2,237
Outreach Communications for All	-	2,000	-	-	2,000
Total restricted funds	5,820	14,983	(9,122)	-	11,681
Unrestricted funds					
<i>General funds</i>	114,625	241,603	(243,260)	-	112,968
Total unrestricted funds	114,625	241,603	(243,260)	-	112,968
Total funds	120,445	256,586	(252,382)	-	124,649

	At 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2021 £
Restricted funds					
Kent County Council - restraints for minibus	1,816	-	-	-	1,816
Gravesham Borough Council - computers	2,022	-	-	-	2,022
Co Op - gardening grant	-	1,134	-	-	1,134
Kent County Council - sports grant	160	688	-	-	848
Total restricted funds	3,998	1,822	-	-	5,820
Unrestricted funds					
<i>General funds</i>	83,043	290,292	(258,710)	-	114,625
Total unrestricted funds	83,043	290,292	(258,710)	-	114,625
Total funds	87,041	292,114	(258,710)	-	120,445

11 MOVEMENT IN FUNDS (continued)

In 2019, £3,150 was provided by Kent County Council to purchase new restraints for the minibus, at year end only £1,334 (2021: £1,334) had been spent with the rest being carried forward to be spent in future years.

The balance from Gravesham Borough Council for the computers has been carried forward for a number of years and will be spent in the future.

The Co-op gardening fund covers usual gardening activities, as well as outdoor external sports equipment.

During the year a further £4,180 was provided from the Kent County Council sports grant. At the year end, £1,674 (2021: £90) had been spent, with the rest being retained for use in future years.

The Kent County Council Infection Control Grant was received in an act to reduce the rate of COVID-19 transmission within and between care settings.

The £2,000 Outreach Communications for All project was received during the year to tackle inequality, funding new tablets for network members.

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	General funds £	Total funds £
Fund balances at 31 March 2022 are represented by:			
Fixed assets	-	10,608	10,608
Current assets	11,681	123,428	135,109
Current liabilities	-	(21,068)	(21,068)
	<u>11,681</u>	<u>112,968</u>	<u>124,649</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds £	General funds £	Total funds £
Fund balances at 31 March 2021 are represented by:			
Fixed assets	-	2,928	2,928
Current assets	5,820	129,639	135,459
Current liabilities	-	(17,942)	(17,942)
	<u>5,820</u>	<u>114,625</u>	<u>120,445</u>

13 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2022	2021
	£	£
Not later than 1 year	11,654	11,893
Later than 1 year and not later than 5 years	11,798	15,921
	<u>23,452</u>	<u>27,814</u>

The total lease payments recognised as an expense in the year was £36,439 (2021: £16,842).

14 RELATED PARTY TRANSACTIONS

During the year, a daughter of a trustee received £19,500 (2021: £18,000) in relation to Day Centre management and corporate fundraising on behalf of the charity.

THE RIVERSIDE ACTIVE LIVES NETWORK

England & Wales - Charity number 1158529

Accounts

THE RIVERSIDE ACTIVE LIVES NETWORK

Trustees' Report

Including Financial Report & Statements

1 April 2020 – 31 March 2021

Registered Charity: 1158529
Registered Company: 09012582

**The Riverside Active Lives Network
Report and Financial Statements
Contents**

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Independent examiner’s report	5
Statement of financial activities	6
Balance sheet	7
Notes forming part of the financial statements	8 – 15

**The Riverside Active Lives Network
Reference and administrative information**

Charity name	The Riverside Active Lives Network
Charity registration number	1158529
Company registration number	09012582
Registered office and operational address	The Riverside Centre Dickens Road Gravesend Kent DA12 2JY

Director and Trustee
V Durrant

Trustees (not appointed as directors)
P Wright
T Wingrove
G Durrant
J Byrne
S Boore

Chief Officer and Company Secretary
V Durrant

Independent Examiner
Jonathan Healey FCA
Lindeyer Francis Ferguson Limited
198 High Street
Tonbridge
Kent
TN9 1BE

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

**The Riverside Active Lives Network
Trustees' Report
Year ended 31 March 2021**

Report of the Director and Trustees

We are pleased to present our annual report together with the independently examined financial statements of the charitable company for the year ended 31 March 2021.

Legal and administrative information set out on page 1 forms part of this report. The financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Structure, governance and management

Governing document

The Riverside Active Lives Network is a charitable company, established on 25 April 2014 and registered as a charity on 11 September 2014. The charity was established under a Memorandum and Articles of Association, which established the objects and powers of the charity, and under which it is governed.

The company is limited by guarantee and has no share capital. The liability of members is limited to £10 per member in the event of a winding up.

Management and governance arrangements

The Articles of Association provide for a minimum of one Director and no maximum. The charity currently has a complement of one Director/Trustee and five Trustees. Requirements for new Trustees are identified and appointed by the remaining trustees. The chair of the Trustees is responsible for the induction of new Trustees, which involves awareness of a Trustee's responsibilities, the governing document, and the work of the charity.

Public benefit

The Trustees confirm that they have complied with their duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Objectives and Activities

The charity's objects are defined by its Memorandum of Association as 'to be a not for profit day centre for people with disabilities offering internal and external activities and encouraging social integration within the community (Recreational Charities Act 1958).'

The official launch date of The Riverside Active Lives Network was 27 September 2014 when the first activities were open to service users.

Achievements and performance

It goes without saying that 2020/21 has been a challenging year for us all.

The charity has been unable to open its day centre for face to face clients for the whole of the financial year, however continued to provide a virtual and remote service to its clients, which protected income and together with government support, allowed the charity to continue to financially function.

The charity's flexible and adaptable approach has without doubt benefited clients enormously and provided much needed care and support throughout the pandemic.

We as a charity are rightly proud of what we have achieved in extremely difficult circumstances and our financial results further enhance this.

**The Riverside Active Lives Network
Trustees' Report
Year ended 31 March 2021**

Financial review

The charity received grants and donations totalling £49,202 (2020: £6,853) in the year. Income from charitable activities amounted to £242,890 (2020: £258,182), investment income for the year amounted to £22 (2020: £59), giving total incoming resources of £292,114 (2020: £265,094).

Expenditure for the year totalled £258,710 (2020: £258,177), giving net incoming resources of £33,404 (2020: £6,917). Total funds carried forward are £120,445 (2020: £87,041). Of these funds, £114,625 (2020: £83,043) are general, free reserves being unrestricted net current assets.

Investment policy

The charitable company's Memorandum of Association does not confer any specific rights or restrictions on us as Trustees in respect of investing funds. The funds received by the charitable company during the period under review were not sufficient to justify separate investment, other than to be placed on deposit with the charitable company's bankers.

Reserves policy

The Trustees aim to maintain an amount on general fund equivalent to approximately three month's running expenses, although this is dependent on the level of grants received.

At present the current reserves level is equivalent to approximately five months, the additional level of reserves is considered to be prudent in light of the ongoing global pandemic laying uncertainty over when income will resume for the charitable company.

Risk management

The Trustees have formally assessed business risks, and this has involved assessing the types of risk facing the charitable company, prioritising them in terms of the potential impact and likelihood of occurrence, and identifying means of mitigating the risks. As part of this process the Trustees have assessed the adequacy of the charitable company's internal controls and the costs of operating particular controls relative to the benefits obtained.

The future

At the end of the financial year the day centre still remained closed for face to face meeting, as it has been for the previous twelve months. The centre was able to reopen in May, with social distancing restrictions in place.

Despite pessimistic predictions, the charity's income has outperformed expectations and as a result we are pleased to report that the charity remains on a stable financial platform.

The charity's efforts are now concentrated on re-establishing our day service, re-introducing our full range of activities both internal and external, whilst at the same time working with Covid safe protocols to ensure that our clients and staff remain safe and well.

Statement of Trustees responsibilities

The Trustees are responsible for preparing financial statements in accordance with applicable law and regulations.

Company and charity law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 charity company and of the surplus or deficit for that period. In preparing those financial statements, the Trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis;

The Trustees are responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

Directors

The individuals who are directors for the purpose of company law and trustees for the purpose of charity law who served during the year and up to the date of this report are set out on page 1.

Small company provisions

This report has been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

Approved by the Trustees and signed on their behalf on 07/12/2021


.....
V Deant
Director

**The Riverside Active Lives Network
Independent Examiner's Report**

Independent examiner's report to the trustees of The Riverside Active Lives Network ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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 Company 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.



Jonathan Healey FCA
Lindeyer Francis Ferguson Limited
Chartered Accountants
North House
198 High Street
Tonbridge
Kent
TN9 1BE

Date: 9 December 2021

The Riverside Active Lives Network
Statement of Financial Activities (Incorporating Income and Expenditure Account)
For the year ended 31 March 2021

	Notes	2021 Restricted funds £	2021 Unrestricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Donations	2	1,822	47,380	49,202	6,853
Charitable activities	3	-	242,890	242,890	258,182
Investment income		-	22	22	59
Total		1,822	290,292	292,114	265,094
Expenditure on:					
Raising funds		-	-	-	1,896
Charitable Activities	4	-	258,710	258,710	256,281
Total		-	258,710	258,710	258,177
Net income	6	1,822	31,582	33,404	6,917
Transfers between funds	12	-	-	-	-
Net movement in funds		1,822	31,582	33,404	6,917
Reconciliation of funds:					
Total funds brought forward		3,998	83,043	87,041	80,124
Total funds carried forward	12	5,820	114,625	120,445	87,041

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

All income and expenditure derives from continuing activities.

The Riverside Active Lives Network
Balance Sheet
As at 31 March 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	9		2,928		11,711
Current assets					
Debtors	10	22,567		26,828	
Cash at bank and in hand		112,892		68,399	
		<u>135,459</u>		<u>95,227</u>	
Liabilities					
Creditors: Amounts falling due within one year	11	(17,942)		(19,897)	
Net current assets			<u>117,517</u>		<u>75,330</u>
Total net assets			<u><u>120,445</u></u>		<u><u>87,041</u></u>
The funds of the charity					
Restricted funds			5,820		3,998
Unrestricted funds			114,625		83,043
Total charity funds	12		<u><u>120,445</u></u>		<u><u>87,041</u></u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities in complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 07/02/2021



V Durrant
 Director
 Charity number: 1158529
 Company number: 09012582

1 ACCOUNTING POLICIES

Status

Riverside Active Lives Network is a charitable company limited by guarantee incorporated in England and Wales. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is The Riverside Centre, Dickens Road, Gravesend, DA12 2JY.

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Basis of preparation

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)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Riverside Active Lives Network 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 note(s).

The going concern basis of accounting has been adopted since there are considered to be sufficient reserves in place to continue until day centre income returns to expected and historic levels.

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

Income

Income from charitable activities is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Service user income is recognised in the period to which the activity was undertaken. Donations are generally recognised on receipt.

Investment income is recognised when receivable. Interest is accounted for as accrued income where it is due but has not yet been credited.

1 ACCOUNTING POLICIES (continued)

Expenditure and creditors

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category.

The charity currently has one activity and support costs have been wholly allocated to that activity (Day Centre).

Creditors are recognised at the settlement amount.

Taxation

The charitable company is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible assets and depreciation

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Motor vehicles	33.33% per annum on cost
Computer equipment	33.33% per annum on cost

Financial instruments

The charitable company only has financial instruments 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.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. The charity has operating leases relating to rental of premises and minibuses.

**The Riverside Active Lives Network
Notes to the Financial Statements
For the year ended 31 March 2021**

2 DONATIONS AND GRANTS

	2021	2020
	£	£
Department of Transport	1,959	1,830
Gardening Grant	1,134	-
General donations	3,252	4,773
Kent County Council Sports Grant	688	250
Kent County Council Lockdown Grants	19,286	-
Coronavirus Job Retention Scheme	22,883	-
	<u>49,202</u>	<u>6,853</u>

The comparative figure includes restricted income of £250.

3 CHARITABLE ACTIVITIES

	2021	2020
	£	£
Day Centre		
Charges to users	102,149	183,557
Kent County Council	140,741	74,625
	<u>242,890</u>	<u>258,182</u>

The comparative figure includes restricted income of £nil.

4 RESOURCES EXPENDED

	2021	2020
	£	£
Day Centre		
Salaries	108,602	106,787
Employer's national insurance contributions	437	4,100
Employer's pension	1,268	410
Subcontractors	45,250	64,606
Recruitment and other staff costs	504	2,750
Minibus expenses	4,767	21,738
Service user expenses	96	4,857
Grant expenses	637	1,283
Memberships	29	118
Volunteer expenses	575	-
Support costs (note 5)	96,545	49,632
	<u>258,710</u>	<u>256,281</u>

The comparative figure includes expenditure from restricted funds of £969.

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5 SUPPORT COSTS

	2021	2020
	£	£
Printing, postage and stationery	1,043	2,426
Lockdown expenses	932	-
Rent	13,720	26,670
Insurance	9,506	7,238
Depreciation	8,783	9,949
Subscriptions	-	13
Sundry expenses	895	384
Bank charges	69	60
Bad debt expense	60,427	1,451
Governance: Independent Examiner's fee	1,170	1,441
	<u>96,545</u>	<u>49,632</u>

6 NET INCOME

Net income is stated after charging:	2021	2020
	£	£
Independent Examiner's fee	1,170	1,441
Depreciation	8,783	9,949
Operating Lease payments - Minibuses	3,122	9,413
	<u>13,075</u>	<u>20,803</u>

7 STAFF COSTS

	2021	2020
	£	£
Gross salaries	108,602	106,787
National Insurance contributions	437	4,100
Employer's pension	1,268	410
	<u>110,307</u>	<u>111,297</u>

No employee received emoluments in excess of £60,000 during the year (2020: none).

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

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7 STAFF COSTS (continued)

	2021 No	2020 No
Centre manager	1	1
Day Centre	10	10
	<u>11</u>	<u>11</u>

8 TRUSTEE REMUNERATION AND EXPENSES

During the year, Vince Durrant, a director and trustee of the charity, received £54,000 (2020: £52,000) in remuneration for his role in running the charitable company on a day-to-day basis. During the year Vince was also in receipt of company pension contributions under auto-enrolment totalling £533 (2020: £476).

During the year, Gloria Durrant, a trustee of the charity, was paid £2,600 (2020: £2,390) in her role as a counsellor.

Sharon Boore, a former trustee of the charity, was paid £0 (2020: £2,090) for driver escort duties provided to the charity.

The total of Key Management remuneration in the year was £56,600 (2020: £56,480). No trustee expenses have been incurred (2020: £nil).

9 TANGIBLE ASSETS

	Motor vehicles £	Computer equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	41,703	5,456	47,159
Depreciation			
At 1 April 2020	29,992	5,456	35,448
Charge for the year	8,783	-	8,783
At 31 March 2021	<u>38,775</u>	<u>5,456</u>	<u>44,231</u>
Net book value			
At 31 March 2021	<u>2,928</u>	<u>-</u>	<u>2,928</u>
At 31 March 2020	<u>11,711</u>	<u>-</u>	<u>11,711</u>

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10 DEBTORS	2021	2020
	£	£
Accounts receivable	21,187	25,737
Prepayments and accrued income	981	917
Member loans	142	142
Other receivables	257	32
	<u>22,567</u>	<u>26,828</u>
11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Loans	12,660	12,660
Accounts payable	1,750	4,254
Accruals	1,177	1,674
Other taxation and social security	2,143	1,279
Other creditors	212	30
	<u>17,942</u>	<u>19,897</u>

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12 MOVEMENT IN FUNDS

	At 1 April 2020	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted funds					
Kent County Council - restraints for minibus	1,816	-	-	-	1,816
Gravesham Borough Council - computers	2,022	-	-	-	2,022
Co Op - gardening grant	-	1,134	-	-	1,134
Kent County Council - sports grant	160	688	-	-	848
Total restricted funds	3,998	1,822	-	-	5,820
Unrestricted funds					
<i>General funds</i>	83,043	290,292	(258,710)	-	114,625
Total unrestricted funds	83,043	290,292	(258,710)	-	114,625
Total funds	87,041	292,114	(258,710)	-	120,445
Prior Year					
	At 1 April 2019	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2020
	£	£	£	£	£
Restricted funds					
Kent County Council - restraints for minibus	2,695	-	(879)	-	1,816
Gravesham Borough Council - computers	2,022	-	-	-	2,022
Kent County Council - sports grant	-	250	(90)	-	160
Total restricted funds	4,717	250	(969)	-	3,998
Unrestricted funds					
<i>General funds</i>	75,407	264,844	(257,208)	-	83,043
Total unrestricted funds	75,407	264,844	(257,208)	-	83,043
Total funds	80,124	265,094	(258,177)	-	87,041

In 2019, £3,150 was provided by Kent County Council to purchase new restraints for the minibus, at year end only £1,334 (2020: £1,334) had been spent with the rest being carried forward to be spent in future years.

The balance from Gravesham Borough Council for the computers has been carried forward for a number of years and will be spent in future years.

In addition to the initial £250 in 2020, a further £688 was provided in the Kent County Council sports grant. At the year end, £90 (2020: £90) had been spent, with the rest being retained for use in future years.

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13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds £	General funds £	Total funds £
Fund balances at 31 March 2021 are represented by:			
Fixed assets	-	2,928	2,928
Current assets	5,820	129,639	135,459
Current liabilities	-	(17,942)	(17,942)
	<u>5,820</u>	<u>114,625</u>	<u>120,445</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds £	General funds £	Total funds £
Fund balances at 31 March 2020 are represented by:			
Fixed assets	-	11,711	11,711
Current assets	3,998	91,229	95,227
Current liabilities	-	(19,897)	(19,897)
	<u>3,998</u>	<u>83,043</u>	<u>87,041</u>

14 OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, as follows:

	2021 £	2020 £
Not later than 1 year	11,893	10,669
Later than 1 year and not later than 5 years	15,921	27,814
	<u>27,814</u>	<u>38,483</u>

The total lease payments recognised as an expense in the year was £16,842 (2020: £36,083).

15 RELATED PARTY TRANSACTIONS

During the year, Kirsty Durrant-Tye, the daughter of Vince Durrant, received £18,000 (2020: £18,000) in relation to corporate fundraising on behalf of the charity.