

**RJ WORKING COMMUNITY INTEREST COMPANY
DIRECTORS' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

**RJ Working Community Interest Company
Directors' Report and Unaudited Financial Statements
For The Year Ended 30 June 2021**

Contents

	Page
Company Information	2
Directors' Report	3
Accountant's Report	4
Income and Expenditure Account	5
Balance Sheet	6
Notes to the Financial Statements	7—8
The following pages do not form part of the statutory accounts:	
Detailed Income and Expenditure Account	9—10

RJ Working Community Interest Company
Company Information
For The Year Ended 30 June 2021

Directors

Mrs Susannah Storey
Mr Derek Hayes
Miss Abigail Cows
Mrs Lesley Chandler
Mr Guy Watson
Mrs Atiha Gupta-Armstrong
Mr Stephen Spooner
Miss Yasmine Fosu

Company Number

08093114

Registered Office

The Elms
61 Green Lane
Redruth
TR15 1LS

Accountants

Whyfield Limited
Building A, Green Court,
Truro Business Park,
Threemilestone, Truro,
Cornwall,
TR4 9LF

RJ Working Community Interest Company
Company No. 08093114
Directors' Report For The Year Ended 30 June 2021

The directors present their report and the financial statements for the year ended 30 June 2021.

Statement of Directors' Responsibilities

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

The directors who held office during the year were as follows:

Ms Deborah Mitchell	RESIGNED	21/10/2020
Mrs Susannah Storey		
Mr Derek Hayes		
Miss Abigail Cowls		
Mrs Lesley Chandler		
Mr Guy Watson	APPOINTED	27/01/2021
Mrs Atiha Gupta-Armstrong	APPOINTED	27/01/2021
Mrs Rachel Thomson	RESIGNED	30/06/2021
Mr Scott Bennett	RESIGNED	27/01/2021
Mr David Blake	RESIGNED	27/01/2021
Mr Stephen Spooner		

Ms Deborah Mitchell resigned as Director but remains Secretary to the Board.

Small Company Rules

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

On behalf of the board



Guy Watson (MNI: 252221742-0147)

Mr Guy Watson

Director

21/01/2022

**RJ Working Community Interest Company
Accountant's Report
For The Year Ended 30 June 2021**

In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 30 June 2021 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

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

Roxane Neave

ROXANE NEAVE (MAY 22, 2022 13:07 GMT)

Whyfield

21/01/2022

Whyfield Limited

Building A, Green Court,
Truro Business Park,
Threemilestone, Truro,
Cornwall,
TR4 9LF

RJ Working Community Interest Company
Income and Expenditure Account
For The Year Ended 30 June 2021

	Notes	2021 £	2020 £
TURNOVER		97,396	81,204
Cost of sales		(2,785)	(12,678)
		<hr/>	<hr/>
GROSS SURPLUS		94,611	68,526
Administrative expenses		(100,137)	(62,819)
Other operating income		20,354	-
		<hr/>	<hr/>
OPERATING SURPLUS		14,828	5,707
Interest payable and similar charges		(7)	(100)
		<hr/>	<hr/>
SURPLUS BEFORE TAXATION		14,821	5,607
Tax on Surplus		(2,917)	(713)
		<hr/>	<hr/>
SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR		<hr/> <hr/> 11,904	<hr/> <hr/> 4,894

The notes on pages 7 to 8 form part of these financial statements.

RJ Working Community Interest Company
Balance Sheet
As at 30 June 2021

		2021		2020	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		2,336		2,866
			2,336		2,866
CURRENT ASSETS					
Debtors	5	18,708		6,059	
Cash at bank and in hand		8,475		38,945	
		27,183		45,004	
Creditors: Amounts Falling Due Within One Year	6	(9,697)		(39,952)	
NET CURRENT ASSETS (LIABILITIES)			17,486		5,052
TOTAL ASSETS LESS CURRENT LIABILITIES			19,822		7,918
NET ASSETS			19,822		7,918
Income and Expenditure Account			19,822		7,918
MEMBERS' FUNDS			19,822		7,918

For the year ending 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Guy Watson (Mar 1, 2022 20:42 GMT)

Mr Guy Watson

Director

21/01/2022

The notes on pages 7 to 8 form part of these financial statements.

RJ Working Community Interest Company
Notes to the Financial Statements
For The Year Ended 30 June 2021

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is recognised in the accounting period in which the services are rendered when the outcome of the contract can be estimated reliably.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% Straight line
---------------------	-------------------

1.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows: 9 (2020: 4)

3. Restricted Funds

Tnl Community Fund £11,800
CCF £2,600
Paul Hamlyn Foundation £24,800
DCMS £10,500
Sir James Reckitt £5,000

RJ Working Community Interest Company
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2021

4. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 July 2020	3,930
Additions	-
As at 30 June 2021	<u>3,930</u>
Depreciation	
As at 1 July 2020	1,064
Provided during the period	530
As at 30 June 2021	<u>1,594</u>
Net Book Value	
As at 30 June 2021	<u>2,336</u>
As at 1 July 2020	<u>2,866</u>

5. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	4,970	4,705
Prepayments and accrued income	13,738	1,277
Other debtors	-	77
	<u>18,708</u>	<u>6,059</u>

6. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	1,923	1,137
Corporation tax	2,917	773
Other taxes and social security	792	210
Deferred Grants	2,441	36,662
Other creditors (1)	244	-
Accruals and deferred income	1,380	1,170
	<u>9,697</u>	<u>39,952</u>

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

8. General Information

RJ Working Community Interest Company is a private company, limited by guarantee, incorporated in England & Wales, registered number 08093114. The registered office is The Elms, 61 Green Lane, Redruth, TR15 1LS.

RJ Working Community Interest Company
Detailed Income and Expenditure Account
For The Year Ended 30 June 2021

	2021		2020	
	£	£	£	£
TURNOVER				
Turnover		35,709		15,902
Donations received		348		542
Grants and subsidies received		61,339		64,760
		<u>97,396</u>		<u>81,204</u>
COST OF SALES				
Training expenses	960		-	
Subcontractor costs	1,825		6,732	
Travel and subsistence expenses	-		3,735	
Leasing and hire of event spaces	-		2,211	
		<u>(2,785)</u>		<u>(12,678)</u>
GROSS SURPLUS		94,611		68,526
Administrative Expenses				
CEO salaries	12,351		13,333	
Wages and salaries	51,828		33,206	
Employers pensions - defined contributions scheme	901		352	
Recruitment costs	-		1,270	
Staff training	508		204	
Rent	1,365		2,441	
Computer software	984		1,984	
Computer and IT support	2,608		-	
Insurance	829		781	
Printing, postage and stationery	-		831	
External Communications	6,584		600	
Finance and Accountancy fees	7,425		2,459	
Human Resources	1,182		1,556	
Subscriptions	366		348	
Payroll fees	892		403	
Bank charges	8		3	
Depreciation	530		530	
Administration	11,776		2,518	
		<u>(100,137)</u>		<u>(62,819)</u>
Other Operating Income				
Job retention scheme income	20,354		-	
		<u>20,354</u>		<u>-</u>
OPERATING SURPLUS		14,828		5,707

...CONTINUED

RJ Working Community Interest Company
Detailed Income and Expenditure Account (continued)
For The Year Ended 30 June 2021

Interest payable and similar expenses

Other interest payable	7	100
	(7)	(100)

SURPLUS BEFORE TAXATION

Tax on Surplus

Corporation tax charge	2,917	713
	(2,917)	(713)

SURPLUS AFTER TAXATION BEING SURPLUS FOR THE FINANCIAL YEAR

11,904	4,894
--------	-------




Accounts RJ Working

Final Audit Report

2022-03-22

Created:	2022-03-22
By:	Whyfield (echosign@whyfield.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAATVED1zlc-H7fKbrVUzmBh75vhN9uQg3W

"Accounts RJ Working" History

-  Document created by Whyfield (echosign@whyfield.co.uk)
2022-03-22 - 13:06:03 GMT- IP address: 82.71.39.163
-  Document emailed to Roxane Neave (roxane@whyfield.co.uk) for signature
2022-03-22 - 13:06:47 GMT
-  Email viewed by Roxane Neave (roxane@whyfield.co.uk)
2022-03-22 - 13:07:04 GMT- IP address: 88.111.167.248
-  Document e-signed by Roxane Neave (roxane@whyfield.co.uk)
E-signature hosted by Whyfield (echosign@whyfield.co.uk)
Signature Date: 2022-03-22 - 13:07:47 GMT - Time Source: server- IP address: 88.111.167.248
-  Agreement completed.
2022-03-22 - 13:07:47 GMT



POWERED BY
Adobe Sign

Community Interest Company Report

For official use
(Please leave blank)

Please
complete in
typescript, or
in bold black
capitals.

Company Name in
full

RJ Working Community Interest Company

Company Number

8093114

Year Ending

30th June 2021

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

While this Report relates to the year July 2020 to June 2021, it is important to note that at the point of submitting this Report RJ Working has converted to a CIO Charity number 1197378. This was formally registered 6th January 2022. These accounts will therefore also be uploaded to the Charity Commission website.

In 2020/21, RJ Working Community Interest Company achieved more strategic development in its overall purposes of community development and reducing inequalities.

Our mission that every child in Cornwall deserves to learn Restorative principles as part of their education is taking root in the school communities which serve the most deprived geographical communities in the region. Due to Covid-19 we now deliver many services online reaching adult training participants from a range of settings nationally. Our organisation is committed to tackling racism as a form of harm and developing dialogue about this. In 2020-21 we developed the teamwork and leadership of young people in Secondary Schools for tackling injustices and inequalities in the form of racism, environmental harms and migration. Our team's engagement of young people strengthens their problem-solving and their capacity to communicate. We also continue to train adults working with young people, to the quality standards required by the UK Restorative Justice Council.

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

Stakeholder consultation continues to be an important priority for RJ Working as we use the Restorative model to build relationships, with a specific focus on school communities and the families they serve. We see this as an opportunity to communicate about our asset-based approach. We seek the views and qualitative experience of users of our restorative services for the purpose of continuous learning and improvement. We also consult with training participants, (children, young people, adults), whose written surveys contribute to our Annual Training Review and to the quality standards required by the Restorative Justice Council.

Our consultation processes generate learning at both an organisational level and practice improvements. We are developing partnerships with Primary Schools and Further Education Colleges as well as Secondary Schools. We are also increasingly connected with peer organisations in our field and able to consult as part of a national network. We produced an annual Impact Report 2020 which we have published on our website.

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

Directors remuneration is shown in distribution costs of our accounts. There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed.

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

No transfer of assets other than for full consideration has been made.

(Please continue on separate continuation sheet if necessary.)

PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed

Deborah Mitchell

Date

22/03/22

Office held (delete as appropriate) Director/Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Tel	
DX Number	DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG

