

**Company Registration No. 3338021**  
**Charity Registration No. 1081829**

**Sharrow Community Forum Limited**

**(A Company limited by guarantee)**

**Annual Report and financial statements**  
**for the year ended 31 March 2022**

**Sharrow Community Forum Limited**  
**(A company limited by guarantee)**

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**Sharrow Community Forum Limited**  
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**Report of the Management Committee**  
**for the year ended 31 March 2022**

The management committee, which comprises the trustees (who are also the directors of the company for the purposes of company law), presents its report together with the independently examined financial statements for the year ended 31 March 2022.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Charity Name</b>	Sharrow Community Forum Limited
<b>Working Name</b>	Sharrow Community Forum
<b>Charity Number</b>	1081829
<b>Company Number</b>	3338021
<b>Start of financial year</b>	1 April 2021
<b>End of financial year</b>	31 March 2022
<b>Correspondence address and registered office</b>	The Old Junior School South View Road Sheffield S7 1DB
<b>Email</b>	reception@sharrowcf.org.uk
<b>Trustees</b>	Paul McGrath - Chairperson Titus Abayomi (From 6 April 2021) Nasima Akther (Until 6 April 2021) Nighat Basharat Jean Cromar Marion Gerson (Until 6 April 2021) Maggie O'Neill Julie Pearn Emily Wilson (Until 6 April 2021)
<b>CEO</b>	Jonathan Roberts
<b>Bankers</b>	Unity Trust Bank 4 Brindley Place Birmingham B1 2JB
<b>Independent Examiner</b>	Peter Winter Chartered Certified Accountant 103 Wilkinson Street Sheffield S10 2GJ

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**Report of the Management Committee**  
**for the year ended 31 March 2022**

..... continued

The trustees, who are also directors under company law, present their report and the financial statements for the year ended 31 March 2022. The trustees confirm the annual trustees' report and financial statements of the Charity comply with the current statutory requirements, those of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

This report has been prepared taking advantage of the exemptions for small companies within Part 15 of the Companies Act 2006. Since the Charity qualifies as small under section 383, there is no requirement for the strategic report necessary for medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013.

## **STRUCTURE, GOVERNANCE & MANAGEMENT**

### **Governing Document**

The Sharrow Community Forum Limited was incorporated on 21 March 1997 under a Memorandum of Association and is governed under its Articles of Association, as amended by special resolutions dated 18 September 1999, 1 August 2000 and 18 October 2003. It is a private company limited by guarantee and each member of the company is required to contribute an amount not exceeding £1 should the company be wound up while they are a member, or within one year after they cease to be a member. The constitution has provision for members, either associate or corporate and trustees.

### **Trustee Recruitment and Appointment**

We appoint new trustees at our AGM each year. Prior to the AGM we circulate information to members to make them aware of the opportunity to become a trustee and invite them to nominate themselves. At the AGM, elections take place for all new trustee places, with one vote per member.

The constitution has provision for members, either associate or corporate and trustees.

One third of the Trustees must retire at each AGM. Any trustee retiring may offer herself/himself for re-election or further co-option, unless she/he has had six continuous years in office, in which case she/he may not seek re-election or further co-option for at least one year.

The trustees when complete consist of up to 19 individual members or representatives of member organisations elected at each AGM. When their number reaches 19, the trustees should take all reasonable efforts to ensure that at least 10 of them are local residents, at least 5 are from minority groups and at least 2 represent private businesses.

### **Trustee Induction and Training**

In selecting persons to be appointed as trustees, the trustees take into account the benefits of appointing a person who through residence, occupation, employment or otherwise has special knowledge of the Area of Benefit or who is otherwise able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the objects or the management of the charity.

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Every trustee must sign a declaration of willingness to act as a trustee of the charity before they are eligible to vote at any meeting of the trustees. Trustees are provided with the Charity Commission's guide "The Essential Trustee: What you need to know" together with a copy of the Memorandum of Association and the latest financial statements.

**Organisational structure**

The activities of the Forum are overseen by the trustees and they delegate the day to day running of the Forum to the Chief Executive Officer, Jonathan Roberts. The financial regulations determine the decision making responsibilities in relation to expenditure, with trustees receiving regular financial reports. Financial oversight is maintained by the trustees.

Other decisions are divided between trustees and staff on the basis of the trustees setting policy and direction whilst staff govern implementation. For example, the trustees agree the budget for the year in April but staff decide how to spend within budget. Trustees will decide on the priorities for work such as working with a particular part of the community but staff are responsible for deciding how to enact it.

The financial regulations determine the decision making responsibilities in relation to expenditure, with trustees receiving regular financial reports. Financial oversight is maintained by the trustees.

**Risk management**

The trustees review the major risks which the charity faces on an annual basis and believe that the maintenance of reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational risks faced by the charity, notably the effects of Covid 19 and confirm that they have established systems to mitigate the significant risks.

**OBJECTIVES AND ACTIVITIES**

**Objects**

The principal activity of the charity is that of facilitating the social, economic and environmental regeneration of the area by encouraging and supporting partnership working between and within the community, voluntary, statutory and business sector. There has been no change in this activity during the year.

Our mission statement remains:

SCF: strengthening communities in Sharrow; improving the quality of life - building the community's voice - bringing people together.

We have adopted the following objectives to meet this mission:

- A. Attract and maintain public and private resources in the area
- B. Foster a vibrant, diverse and active community
- C. Improve community use of the natural and built environment
- D. Improve local use of public services
- E. Improve our sustainability

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**Report of the Management Committee**  
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..... continued

Our work is underpinned by the following values:

1. Promoting equality of access to facilities and resources
2. Cultural diversity respected and celebrated
3. Supporting social justice and fairness
4. Accountability through transparency
5. Encouraging innovation, change and creativity
6. Responsive to and guided by the community

When recording or collecting evidence of our activities, staff are expected to state how the activity meets the particular objective(s). The evidence is then collated in a monthly outcome report for trustee meetings and each November is synthesised into an Annual Report for presentation at the AGM, when we report on our achievements in relation to our mission and objectives.

Staff report to trustees on a monthly basis against the objectives stated in our business plan. We produce an annual report on our activities and achievements to coincide with our financial accounts.

As part of this process we strive to ask our stakeholders to give us feedback on how they feel we have performed against our objectives. This information is then used to plan our work for the next year.

**Statement of Public Benefit**

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set and ensure services continue to be of benefit to the general public.

The trustees confirm that they have complied with their duties under section 17 of the Charities Act 2011 with regard to public benefit.

**ACHIEVEMENTS AND PERFORMANCE**

Our annual report will provide a full detail of the activities we have undertaken this year, and this is available from June 2022, but the following are examples of some of the activities, work and partnerships SCF have been involved in during 2021-22.

From April 2021 through to the March 2022 there have been a series of challenges, triumphs and progress. The continued disruption to everyday life and issues resulting from the Covid pandemic were very apparent and impacted on daily life for individuals, families and the community as a whole. Sharrow Community Forum was able to support large numbers of people in our community; whether that was through food distribution, offering creative activities for people stuck at home or maintaining the opening of the Adventure Playground and the Old Junior School.

SCF continues to work towards achieving its guiding principles (see above). There are 5 key areas of work that provide the focus of much of our work and are explored in more detail throughout the report:

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**Report of the Management Committee**  
**for the year ended 31 March 2022**

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***Facilities Management***

Sharrow Community Forum continues to work to keep buildings for community use that are affordable and accessible. Sharrow Community Forum (SCF) is currently under contract with Sheffield City Council, Children and Young People's Directorate to provide a management service for the Old Junior School (OJS) on South View Road. This means that SCF undertakes to provide cleaning, reception, organise security and basic maintenance on the building for permanent tenants and groups/individuals taking up sessional lets.

OJS continues to host a wide variety of classes and groups, after the pandemic we have welcomed back many of the groups including French Beginners, Sewing, Art, Life Drawing, Side by Side Drama, Spectrum Theatre, Heeley Women's Writers, Body of Sound Choir and The Socialist Choir. Work Club, The Quran class and Washington Road After-school Club continue to run every week.

SCF gained a 25-year lease for the Highfield Adventure Playground on 1st June 2021 and also secured funding for nearly all our ambitions set out at the end of 2020. Structural improvements including new flood lights and outdoor sockets, a pirate ship play platform and a covered stage area for events, concerts, theatre performances and plays were completed. Our Adventure Playground also remains a very popular venue for parties.

***Employability and volunteering***

SCF offers a work club with a range of support services and a range of volunteering options across all projects with a new volunteer training programme being put in place. The Employability Programme's aim is to support individuals in the Central, Sharrow and Nether Edge areas of the city into work through the promotion and provision of an employment support service. This year SCF has continued to manage a large Key Worker programme to support unemployed people back into work, volunteering and training across the city. Again the pandemic severely affected our ability to engage with local people and much of the work switched from face-to-face support to video platforms (e.g. zoom), telephones, etc. Whilst numbers of engagement s was limited supporting local people back into work was still relatively high numbers.

***Families, Children and Young people***

SCF continues to develop projects in and around Highfield Adventure Playground. We have made good use of the stage area as an activity, play and social space, and recently renovated the dilapidated towers into a new climbing wall facility. This will enable us to do climbing and bouldering activities with our users. In 2021 we held 21 themed days at the playground, with topics including: Remembrance, Christmas, Easter; Eid, Diwali, International Women's Day, Nature and the Environment and Heritage Stories. We also ran 45 sessions where every individual was fed a hot, healthy, nutritious meal.

Since the start of 2021 we have registered 79 young people to our youth club, and have a core of 25 regular attendees. We have held 42 youth club sessions, including 5 off site trips and additionally 37 sessions and activities. In November we began a detached youth work project with sessions every Wednesday and Friday 5-8pm at Lansdowne Flats and at locations in Mount Pleasant Park. The age on the young people we work with ranges from 10 to 17 years.

***Community development and engagement***

Community development and engagement-through continuation from the community organising programme and development of projects in buildings SCF manages and supports. On-going discussions continue with local residents and service providers in the area to deliver projects and ideas for Sharrow.

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***Strategic planning for Sharrow***

An area-wide plan has been developed to support and improve local services, partnerships and projects to develop the area and create an overarching vision for all our work. Crucially, SCF will be seeking to engage with local people and promote community activism and cohesion to ensure its aims remain true, to create change and improvements in the area.

Sharrow Community Forum would like to thank the contributions made by local people and organisations over the last few years as anything that has been achieved is a reflection of all their efforts.

**Partnership Development**

During 2021 the Abbeydale and Sharrow Stakeholder Group (ASSG) continued to be a local platform for activism and engagement for local community partners by getting the right people together to have discussions which led to real outcomes. The group now numbers 55 organisations, has welcomed 13 new members this year, and met 7 times. Meetings continue to take place in the virtual realm as the members recognised that it was more convenient for them to attend this way. The cohort of members represent local business, statutory services, local schools, local police and safety teams, individual residents, tenants and residents' groups, community development organisations, specialist services, and others engaged actively in the local community. This broad spectrum and regular joining of new members has meant that the long-term sustainability of the group is supported by constant evolution of the conversation which is reflective of the different perspectives held by the group - in this respect, everyone has the opportunity to influence the agenda by talking about the work they do and seeking support or scrutiny for their activities.

Themes covered have included - Covid-19 support, the Census, neighbourhood safety and crime, local infrastructure development, local governance, business and enterprise support, and events. As a consortium the group have secured funding for anti-crime measures and poster campaigns around crime reporting, as well as obtaining grants for positive activities in the community such as the Autumn Carnival which this year was attended by over 500 local people. The annual survey of members highlighted the issues they would like discussed at future meetings and now the agenda themes have been established for 2022 as well, these are in direct response to the representation and responses from the local community and will see invited speakers engage in discussion on Children, Young People and Youth Projects, Festivals and Events, Environmental and Green Projects, Autumn Carnival and Dark Nights Initiatives, Housing, Policing, and other local issues. These discussions inform the work of both the local authority-led 'Sheffield South Local Area Committee' (LAC) and the community voice forum Neighbourhood Action Group' (NAG).

**Holiday Activities and Food (HAF)**

School holidays can be pressure points for some families because of increased costs, such as food and childcare, and reduced incomes. For some children that can lead to a holiday experience gap, with children from disadvantaged families less likely to access organised out-of-school activities; more likely to experience 'unhealthy holidays' in terms of nutrition and physical health and are more likely to experience social isolation.



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The delivery model in Sheffield was led by Sheffield City Council and based on strong partnerships with the VCF sector and previous delivery. The area that we are part of covers a seventh of Sheffield, and because of the trust and reputation that we have developed, Sharrow Community Forum was selected to become the commissioning agent for our part of the city. This meant that over the course of 2021 we received £279K to commission grants to organisations to provide good quality activities, healthy food to some of our most vulnerable families.

In the wider Sharrow area there are approximately 3200 children in receipt of means-tested Free School Meals and the programme managed to reach around 40% of those children. Through our role as commissioner, we funded 26 community organisations to provide activities ranging from music workshops to boxing, extreme sports, cooking, and more. Additionally, we supported community partners with training and development to ensure that the funding and activity contributed to the legacy of the programme.

#### **FINANCIAL REVIEW**

The details are set out on page 11. The company has operated at a surplus during the year. The surplus will be re-invested in community activity and engagement by agreement from the Board during 2022-23 financial cycle. Future income streams remain uncertain post-pandemic and therefore any expenditure needs careful consideration. The trustees continue to monitor the results on a monthly basis and set realistic budgets for future years.

#### **Fundraising**

The trustees have taken note of the directive made by the Fundraising Regulator and consider that they are compliant. The charity has no contracts or other arrangements with professional fundraisers or commercial participators and has received no complaints about fundraisers apparently acting on behalf of the charity.

Fundraising activities may be undertaken by staff or volunteers. The charity management is always made aware of these activities and ensure that proper fundraising practice is followed and that there is no risk to the charity's reputation or vulnerable people.

#### **Reserves policy**

It is the policy of the company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the company's current activities while consideration is given to ways in which additional funds may be raised.

#### **PLANS FOR FUTURE PERIODS**

The trustees are aware that grant funding for community engagement work in the future is going to prove harder to access. As a result, the trustees are focused on a strategy of trying to secure new sources of income to support our aims whilst making sure that the services we already provide run on a full cost recovery model.

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**for the year ended 31 March 2022**

..... continued

In terms of work, Trustees are determined to continue a varied programme of engagement based around children and young peoples' services, the built environment, and training & skills, whilst making the most of the Old Junior School and Adventure Playground facilities. This also signals our intention of looking at the lease situation at the Old Junior School. Long term planning is needed to ensure community assets remain in place and allow local people opportunities to develop projects in buildings that are affordable and accessible. We will continue to undertake work that brings people together and strengthens communities in Sharrow for public benefit.

**Masterplan**

SCF has been commissioned by South Yorkshire Police to create a Masterplan for Mount Pleasant Park and surrounding streets which includes a focus on community safety and designing out crime. The Park Masterplan will sit alongside an evolving Greening Sharrow Plan which also encompasses social and play spaces, spaces for wildlife, and food growing. This work will be led by SCF through the Friends of Mount Pleasant Park committee, a continuous dialogue with local stakeholders and further partnership work.

**Partnerships**

SCF will continue to work with a large number of organisations via the HAF programme. Work with local organisations, the Police, Sheffield City Council will continue apace to realise and promote positive activity. The ASSG annual survey of members highlighted the issues they would like discussed at future meetings and now the agenda themes have been established for 2022 as well, these are in direct response to the representation and responses from the local community and will see invited speakers discuss children, Young People and Youth Projects, Festivals and Events, Environmental and Green Projects, Autumn Carnival and Dark Nights Initiatives, Housing, Policing, and Local Issues. These discussions will inform the work of both the local authority-led 'Sheffield South Local Area Committee' (LAC) and the multi-agency Neighbourhood Action Group' (NAG).

**Statement of Trustees' Responsibilities**

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements the trustees are required to:

- \* select suitable accounting policies and apply them consistently;
- \* make judgements and estimates that are reasonable and prudent.
- \* state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- \* prepare the financial statements on the going concern basis unless it is appropriate to presume that the Forum will not continue in operation.

**Independent Examiner**

Peter Winter MA FCCA was re-appointed as the charity's Independent Examiner during the year and he has indicated his willingness to act as the charity's independent examiner for the ensuing year.

**Sharrow Community Forum Limited**  
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**Report of the Management Committee**  
**for the year ended 31 March 2022**

..... continued

This report has 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), with FRS 102 and with the requirements of the Companies Act 2006 and the Charities Act 2011.

Approved on behalf of the board of trustees on 19 October 2022 and signed on its behalf by:



Paul McGrath  
Chair

**Sharrow Community Forum Limited**  
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**Independent Examiner's Report to the Charity Trustees on the preparation  
of unaudited financial statements of Sharrow Community Forum Limited  
for the year ended 31 March 2022**

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 trustees of the company (who are 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 for this year 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**

Since the company's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ACCA and a Fellow of the Association of Charity Independent Examiners, both of which are listed in section 145.

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (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.



.....  
**Peter Winter MA FCCA FCIE**  
**Chartered Certified Accountant**  
**103 Wilkinson Street**  
**Broomhill**  
**Sheffield**  
**S10 2GJ**

**19 October 2022**

**Sharrow Community Forum Limited**  
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**Statement of Financial Activities**  
**for the year ended 31 March 2022**

	Notes	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
<b><u>Incoming resources</u></b>					
Incoming resources from generated funds					
Donations and legacies	5	66,090	-	66,090	72,387
Charitable activities	6	138,954	601,764	740,718	409,408
Covid Govt grants		32,602	-	32,602	132,373
Investment Income		-	-	-	-
<b>Total incoming resources</b>		<u>237,646</u>	<u>601,764</u>	<u>839,410</u>	<u>614,168</u>
<b><u>Resources Expended</u></b>					
Charitable activities	7	152,236	591,230	743,466	578,829
Governance Costs	8	1,450	-	1,450	1,170
<b>Total Resources Expended</b>		<u>153,686</u>	<u>591,230</u>	<u>744,916</u>	<u>579,999</u>
<b>Net Incoming/(Outgoing) Resources for the year</b>		83,960	10,534	94,494	34,169
Funds at 1 April 2021		<u>89,401</u>	<u>19,991</u>	<u>109,392</u>	<u>75,223</u>
<b>Funds at 31 March 2022</b>		<u><b>173,361</b></u>	<u><b>30,525</b></u>	<u><b>203,886</b></u>	<u><b>109,392</b></u>

The Statement of Financial Activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**The notes on pages 13 to 23 form an integral part of these financial statements.**

**Sharrow Community Forum Limited**  
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**Balance sheet**  
**as at 31 March 2022**

		2022	2021
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	<b>10</b>	5,952	8,006
<b>Current assets</b>			
Debtors		21,964	13,923
Cash at bank and in hand		200,292	133,790
		<u>222,256</u>	<u>147,713</u>
<b>Current Liabilities</b>			
Creditors and accruals	<b>13</b>	<u>(24,322)</u>	<u>(46,327)</u>
<b>Net current assets</b>		197,934	101,386
<b>Total assets less current liabilities</b>		203,886	109,392
<b>Net assets</b>		<u><b>203,886</b></u>	<u><b>109,392</b></u>
<b>The funds of the charity</b>			
Restricted Funds	<b>14</b>	30,525	19,991
Unrestricted Funds	<b>14</b>	173,361	89,401
<b>Total charity funds</b>		<u><b>203,886</b></u>	<u><b>109,392</b></u>

For the year ended 31 March 2022 the charitable 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 of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have 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 and in accordance with the provisions of FRS 102.

These financial statements were approved and issued by the Board on 19 October 2022 and are signed on its behalf by:

**Paul McGrath**  
Trustee



**Company Registration Number: 3338021**

**The notes on pages 13 to 23 form an integral part of these financial statements.**

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**Notes to the financial statements**  
**for the year ended 31 March 2022**

**1 Basis of Preparation**

**General Information**

The charity is a public benefit entity as defined by FRS 102 and a private company limited by guarantee. It is registered as both a company and a charity in England and Wales. The address of the registered office is The Old Junior School, South View Road, Sheffield S11 9HQ.

**1.1 Basis of accounting**

These financial statements have been prepared on the basis of historic cost in accordance with:

- a) 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).
- b) The Charities Act 2011
- c) The Companies Act 2006

**Going Concern**

There are no material uncertainties about the charity's ability to continue its normal operations. The trustees are aware that existing and confirmed funding may not be sufficient to cover existing spending in the long term, so have taken and continue to take steps to restructure the activities and costs so that objectives can be achieved and services delivered for the following year and beyond. They consider it appropriate, therefore, to prepare these financial statements as a going concern. The financial statements are prepared in sterling, the functional currency of the charity.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**2 Accounting Policies**

**2.1 Form of Financial Statements**

- a) Unrestricted funds Funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the Forum.
- b) Restricted funds Funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- c) Designated funds Designated funds comprise unrestricted funds that have been set aside by the trustees for particular projects or commitments.



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**Notes to the financial statements**  
**for the year ended 31 March 2022**

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**2.2 Incoming resources**

- a) Incoming resources are included in the Statement of Financial Activities (SOFA) when the Forum is entitled to the income, the trustees are virtually certain they will receive the resources and the amount can be quantified with reasonable accuracy.
- b) Where incoming resources have related expenditure (as with fundraising), the incoming resources and related expenditure are reported gross in the SOFA
- c) Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- d) Grants, where entitlement is not conditional on the delivery of a specific performance by the Forum, are recognised when the Forum becomes unconditionally entitled to the grant. Grants related to performance and specific deliverables, are accounted for as the Forum earns the right to consideration by its performance.
- e) Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be measured reliably. The value of services provided by volunteers has not been included in these accounts. Funds received to be held on behalf of other organisations are not treated as income.
- f) Bank interest is recognised when it is credited to the account.

**2.3 Expenditure & Liabilities**

- a) Expenditure is recognised on an accruals basis.
- b) Liabilities are recognised as soon as there is a legal or constructive obligation to pay out resources.
- c) Charitable expenditure comprises those costs incurred by the Forum in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- d) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.
- e) The charity operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.



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**for the year ended 31 March 2022**

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**2.4 Tangible fixed assets and depreciation**

- a) The cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition, or if gifted, their value on receipt. Items of equipment are only capitalised where the purchase price per item exceeds £1,000 and they have a useful economic life of more than one year.
- b) Depreciation is provided on all tangible assets, at rates calculated to write off the cost or valuation of each asset, over its expected useful life, the annual rates are as follows:

Fixtures, fittings and equipment    -    33% Reducing balance

**2.5 Taxation**

As a registered charity, the Forum is exempt from tax on its income or gains arising on its charitable activities to the extent that these are applied to its charitable objects. Irrecoverable VAT is included in the asset cost or expense to which it relates.

**3 Trustees' remuneration and related party transactions**

- a) No remuneration was paid to any trustee for acting as a trustee.
- b) Travel and other expenses amounting to £Nil (2021 - £Nil) were reimbursed to trustees.
- c) Jean Cromar is a trustee of Football Unites, Racism Divides, Educational Trust (FURD). One of the projects of the Forum involves 'Holiday Activities and Food Funding' (HAF) ' which aims to make sure that children are happy and healthy during the holidays. It is particularly aimed at disadvantaged children. FURD was commissioned by Sharrow Community Forum to deliver non-contact (online) music and possibly football sessions for children in the area. The project targeted primary/junior school aged children who were on free school meals, the aim being to offer activities during the school (summer) holidays of 2021. The Forum paid £7,264 to FURD during the year as part of the HAF programme.

**4 Limited by Guarantee**

The charity is limited by guarantee and each member is required to contribute a sum not exceeding £1 should the company be wound up while they are a member, or within a year after they cease to be a member.

**Sharrow Community Forum Limited**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

..... continued

**5 Donations and legacies**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2022 Total</b>	<b>2021 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations, gifts and sundries	6,090	-	6,090	12,387
Grant for core activities	60,000	-	60,000	60,000
	<u>66,090</u>	<u>-</u>	<u>66,090</u>	<u>72,387</u>
<i>Previous year analysis:</i>	<u>72,387</u>	<u>-</u>	<u>72,387</u>	

**Sharrow Community Forum Limited**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

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**6 Incoming resources from charitable activities**

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<u>Charitable activities</u>				
Room hire, cleaning and management contracts	138,954	-	138,954	16,064
Regeneration projects	-	601,764	601,764	393,344
	<u>138,954</u>	<u>601,764</u>	<u>740,718</u>	<u>409,408</u>
<i>Previous year analysis:</i>	<u>205,380</u>	<u>204,028</u>	<u>409,408</u>	
Included within income relating to regeneration projects are the following grants:				
Big Lottery Fund	-	60,776	60,776	87,470
Behaviour Change		23,726	23,726	
Community Infrastructure Levy	-	-	-	21,525
Community Champions Grant		39,750	39,750	-
Employability	-	137,582	137,582	106,558
Grants less than £5000	-	4,000	4,000	6,920
Holiday and Food Grants (HAF)	-	279,198	279,198	-
Locality Co-Ordinator Fund	-	56,732	56,732	
Loss of earnings grant	-	-	-	24,200
Safer and Sustainable	-	-	-	13,800
Sheffield City Council: Misc	-	-	-	21,584
South Yorkshire Police Commissioner	-	-	-	10,000
Voluntary Action Sheffield	-	-	-	101,287
	<u>-</u>	<u>601,764</u>	<u>601,764</u>	<u>393,344</u>

All income is derived from activities within the United Kingdom.

Grants are awarded to the charity on the basis of agreements containing conditions as to the purposes for which funds may be expended. Where such conditions are not met, it is possible that grants may become repayable to the funding organisations. The trustees believe that all specified conditions have been met and no grants will be repayable except as otherwise provided for in these financial statements.

**Sharrow Community Forum Limited**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

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	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>7 Charitable activities</b>				
Administration of Payroll	1,522	-	1,522	1,895
Bad debts	-	-	-	-
Bank charges	567	-	567	670
CCTV	-	-	-	8,400
Cleaning & hygiene materials	3,784	-	3,784	2,912
Computer software	12,069	-	12,069	10,525
Small charitable donations	819	-	819	-
Foodbank collection fees	-	-	-	2,452
Gross Wages and Employer's NIC	70,052	294,326	364,378	385,550
Heat and light	2,468	-	2,468	1,055
Hire of equipment	7,927	-	7,927	7,815
Insurance	5,187	-	5,187	2,958
Legal and professional fees	13	-	13	20
Playground	-	-	-	8,256
Office Supplies & Photocopier	11,167	-	11,167	10,423
Rates and water rates	1,580	-	1,580	2,572
Redundancy	-	-	-	1,250
Rent	8,161	-	8,161	7,144
Repairs and Sundry office costs	3,353	-	3,353	1,687
Small grants payable	-	286,819	286,819	62,953
Staff pension contributions	3,200	10,085	13,285	18,586
Staff training	506	-	506	548
Subcontract costs	15,551	-	15,551	37,472
Subscriptions	1,231	-	1,231	419
Telephone	3,079	-	3,079	3,268
	<u>152,236</u>	<u>591,230</u>	<u>743,466</u>	<u>578,830</u>
Direct costs	73,252	591,230	664,482	404,136
Support costs	78,984	-	78,984	174,694
	<u>152,236</u>	<u>591,230</u>	<u>743,466</u>	<u>578,830</u>
<i>Analysis of previous year:</i>				
<i>Direct and support costs</i>	<u>314,436</u>	<u>264,394</u>	<u>578,830</u>	

**Sharrow Community Forum Limited**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

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**7 Charitable activities continued**

Individual amounts over £10,000 (2021: total amounts) included within small grants payable:	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Allama Iqbal Cricket Club	-	11,813	11,813	-
Ignite Imaginations	-	12,722	12,722	4,500
ISRAAC Somali Community	-	21,590	21,590	5,000
Montgomery Theatre	-	25,635	25,635	-
On Board Skate Park	-	24,867	24,867	-
Premier Education	-	15,653	15,653	-
Qualitas Sport	-	20,800	20,800	-
Roshni Asian	-	10,785	10,785	-
Sheffield FC	-	33,800	33,800	-
Shipshape Health	-	11,702	11,702	8,000
Unity Gym	-	15,440	15,440	3,750

**8 Governance Costs**

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Independent Examiner	1,450	-	1,450	1,170
	<u>1,450</u>	<u>-</u>	<u>1,450</u>	<u>1,170</u>

**Sharrow Community Forum Limited**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

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**9 Employees**

<b>Number of employees</b>	<b>2022</b>	<b>2021</b>
The average number of employees based on head count is 19. The average number of employees based on full-time equivalents during the year is:	19	19
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	343,428	369,792
Social security costs	20,950	22,427
Employer's staff pension contributions	13,285	12,846
Redundancy costs	-	-
	<u>377,663</u>	<u>405,065</u>

No employee received remuneration above £60,000.

**10. Tangible fixed assets**

	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	£	£
<b>Cost</b>		
At 1 April 2021	79,746	79,746
Disposals	-	-
At 31 March 2022	<u>79,746</u>	<u>79,746</u>
<b>Depreciation</b>		
At 1 April 2021	73,794	73,794
Charge for the year	-	-
At 31 March 2022	<u>73,794</u>	<u>73,794</u>
<b>Net book values</b>		
At 31 March 2022	<u>5,952</u>	<u>5,952</u>
At 31 March 2021	<u>5,952</u>	<u>5,952</u>

**Sharrow Community Forum Limited**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

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**11. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	18,622	11,144
Prepayments and accrued income	3,342	2,779
	<u>21,964</u>	<u>13,923</u>

**12. Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	5,952		5,952
Current assets	182,356	39,900	222,256
Creditors falling due within one year	(14,947)	(9,375)	(24,322)
	<u>173,361</u>	<u>30,525</u>	<u>203,886</u>

**13 Creditors: amounts falling due  
within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Independent Examination	1,450	1,170
Trade creditors	1,750	1,753
Deferred income	13,375	40,388
Accruals	600	2,640
People's Pension Contributions	781	376
Inland Revenue and Social Security	6,366	-
	<u>24,322</u>	<u>46,327</u>

**Sharrow Community Forum Limited**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

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**14 Restricted Funds**

	At 1 April 2021	Incoming Resources	(Outgoing) Resources	Transfers	At 31 March 2022
Grant - computer server	1,109	-	(1,109)	-	-
Grant - woodworking machine	405	-	(405)	-	-
SCC: Behavioural Change	-	23,726	(23,726)	-	-
SCC: Community Champions	-	39,750	(39,750)	-	-
SCC: Employability Skills	-	137,582	(137,582)	-	-
SCC: Holidays and Food (HAF)	-	279,198	(279,198)	-	-
SCC: HAF Capital Fund	-	4,000	(2,553)	-	1,447
SCC: HAF Locality Coordinator	-	56,732	(27,654)	-	29,078
Big Lottery	18,477	60,776	(79,253)	-	-
	<u>19,991</u>	<u>601,764</u>	<u>591,230</u>	<u>-</u>	<u>30,525</u>

The Behavioural Change Fund aims to support community and self-help groups in the Central, Sharrow and Nether Edge areas of the city wanting to make a difference in their local neighbourhood.

The Sheffield Community Champions funding programme assists volunteers whose role is to support people to eat healthily, be physically active and improve their mental well-being.

The Covid Recovery Fund supports a local programme of activities aiming to prevent the spread of Covid-19, assisting with outbreak control and encouraging testing, supporting people to self-isolate and supporting Covid-19 vaccination uptake.

The Employability Skills Fund supports services which have been developed to address and identify the specific needs of people in Sheffield who are unemployed or economically inactive, leading to employment opportunities, education or training. It provides a bespoke employment support service for people who require additional support to access the labour market.

The Holiday and Food Fund (HAF) is a programme of grant support from Sheffield City Council to assist with the co-ordination of free holiday provision including healthy food and enriching activities for eligible children.

The HAF Capital Fund is to be used to support eligible children's Winter holiday activities.

The HAF Locality Coordinator's Fund is to be used to support the coordination of children's Winter holiday activities.

The Big Lottery is funding the Reaching Communities project.

**15 APB Ethical Standards**

In common with many organisations of this size and nature, Sharrow Community Forum uses its independent examiner to prepare the financial statements and for advice on tax compliance issues.



**Sharrow Community Forum Limited**  
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**Notes to the financial statements**  
**for the year ended 31 March 2022**

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**16 Designated Funds**

The trustees have designated £4,000 towards a redundancy fund in the event of certain contracts not being renewed in the immediate future.

**17 Operating Lease Commitment**

At 31 March 2022, the total of the Charity's future minimum lease payments under non-cancellable operating leases was as follows:

	<b>2022</b>	<b>2021</b>
Amounts payable:	<b>£</b>	<b>£</b>
Within 1 year	3,984	3,984
Between 1 and 5 years	2,988	2,988
Total	<u>6,972</u>	<u>6,972</u>