

REDEEMING OUR COMMUNITIES

England & Wales · Charity number 1139817

Details

Status Registered

Legal form Charitable company

Company number [07327258](#)

Registered 2011-01-13

Register [View on the Charity Commission register](#)

Contact

Address The Fuse
Warburton Lane
Partington
Manchester
M31 4BU

Phone 01613934511

Email contact@roc.uk.com

Website www.roc.uk.com

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY AS THE TRUSTEES SEE FIT IN PARTICULAR BUT NOT EXCLUSIVELY BY THE FOLLOWING MEANS: (1) TO PROMOTE THE EFFICIENCY AND EFFECTIVENESS OF CHARITIES AND THE EFFECTIVE APPLICATION AND USE OF RESOURCES BY NON CHARITABLE BODIES FOR THE PUBLIC BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING OR ASSISTING IN THE SETUP OF COMMUNITY PROJECTS, SUPPORTING THEIR ADMINISTRATION AND PROVIDING SUPPORT SERVICES TO THEM; AND BY FACILITATING PARTNERSHIP AND CO-OPERATION IN THE VOLUNTARY SECTOR: (2) THE PROMOTION OF THE VOLUNTARY SECTOR FOR THE PUBLIC BENEFIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE FOLLOWING MEANS: (A) IDENTIFYING NEED IN THE VOLUNTARY SECTOR AND ESTABLISHING PROJECTS OR POLICIES TO ADDRESS THEM; (B) LIAISING BETWEEN CHARITIES, VOLUNTARY ORGANISATIONS, THE LOCAL AUTHORITY AND OTHER GROUPS OR ORGANISATIONS ON RELEVANT ISSUES THAT AFFECT MEMBERS OF THE COMMUNITY; 'THE VOLUNTARY SECTOR' MEANS CHARITIES AND VOLUNTARY ORGANISATIONS: CHARITIES ARE ORGANISATIONS, WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES. VOLUNTARY ORGANISATIONS ARE INDEPENDENT ORGANISATIONS, WHICH ARE ESTABLISHED FOR PURPOSES THAT ADD VALUE TO THE COMMUNITY AS A WHOLE, OR AS A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION. VOLUNTARY ORGANISATIONS DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY AUTHORITIES." (3) TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITY IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY (4) TO PROMOTE, FOR THE BENEFIT OF THE PUBLIC, THE EFFICIENCY OF THE POLICE IN ENGLAND AND WALES AND TO PROMOTE GOOD CITIZENSHIP AND GREATER PUBLIC PARTICIPATION IN THE PREVENTION AND SOLUTION OF CRIME (5) THE RELIEF OF THOSE IN NEED BY REASON OF YOUTH, AGE, ILL HEALTH, DISABILITY OR OTHER DISADVANTAGE.

Activities: People of goodwill working together for safer, stronger communities. We bring lasting change to communities across the UK by inspiring, enabling and supporting multi-agency partnership initiatives between third sector groups, statutory agencies, churches, community groups and local people. We deliver dynamic projects that are innovative, cost-effective, volunteer-led and sustainable.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS.
- Northern Ireland
- Scotland
- Throughout England And Wales

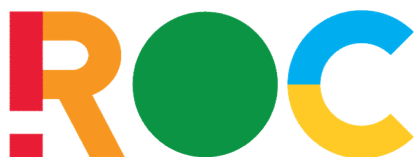
Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£863,679	£804,288	£473,190	8
2023-12-31	£872,512	£882,331	£413,799	18
2022-12-31	£649,690	£731,580	£423,618	26
2021-12-31	£690,591	£680,776	£505,508	27
2020-12-31	£787,006	£651,147	£495,693	18

Trustees

Name	Role	Appointed
Dr Mzwandile Mabhala		2025-02-12
Dr Simona Labor		2024-07-09
Matthieu Thomas Lambert		2024-07-09
Richard Court-Ricour		2025-02-11
Sarah Parkes		2024-07-09

Accounts



REDEEMING OUR COMMUNITIES

(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Company Registration No. 07327258 (England and Wales)

Charity Registration No. 1139817

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

Contents	Page
Trustees' annual report	1
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	8
Statement of cashflows	9
Notes to the financial statements	10
Appendix	
ROC Angels - Annual Report	I

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 December 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2015).

Purpose and Activities of the Charity

Charitable Objectives

Redeeming Our Communities (ROC) exists to enable people of goodwill to work together for safer, kinder communities. We encourage churches and statutory agencies to cooperate in discussing community strengths and needs and to collaborate in mutually resourced projects delivered primarily through volunteers.

Activities of the Charity

We are mindful of the Charity Commission's guidance regarding the need to operate for the benefit of the public. We organise and support Community Engagement Projects (ROC Conversations) to which are invited local people of goodwill — leaders, officers and members of churches, statutory agencies and other local groups. These projects include the appointment of an inter-agency Action Team, which, according to local opportunities and resources, we assist in establishing new local projects, recruiting, training and vetting volunteers, fundraising and monitoring.

Achievements and performances

We hosted 7 ROC Conversation community engagement initiatives this year in; Fleetwood, Portsmouth, Abbey Derby, Wythenshawe, Darlington, Woking and Weston-super-Mare.

We facilitated the 'Steps to Stronger Partnerships' conference which was held in Birmingham with over 100 agencies taking part.

Our CEO was appointed as a Deputy Lieutenant of Greater Manchester.

Our ROC voluntary action groups meet regularly in each ROC Conversation location with actions determined by the engagement events.

Street Angels and Festival Angels are now in 100 locations across the UK and continue to thrive. We delivered volunteers to over 50 Festivals over the summer period. Over 1000 volunteers regularly serve in these projects.

Our ROC Family Mentors schemes offers support to families on a referral basis. 75% of participants achieved significant goals and 60% said they were more engaged with a community organisation. A new project started in Haywood Village Academy in Weston-super-Mare in 2024.

Our CEO Debra Green had had a number of other speaking engagements in 2024 which has helped to raise the profile of ROC across the UK. One highlight was Debra speaking at the Christian Police Association conference.

Our work in Northern Ireland has grown with 3 members of staff and many volunteers. The team in NI are operating a number of projects including; Project Can Do 5-week course in community safety, Compassion projects such as free school uniforms and winter coats.

The mental health Crisis Hubs in Wythenshawe project is in its second year. We have 4 members of staff and have trained over 50 volunteers. We now have 3 Wythenshawe locations offering the service; Village 135, Wythenshawe Forum, and Southern Cross School. The service has been commissioned by the NHS.

In August, in response to the riots in many UK towns and cities, we launched 'Finding the Peace' in partnership with another charity Welcome Churches. We offered the initiative to locations who are most affected by the riots.

In October we had a branding consultant, Brand Arrow, offer us a free consultation for all staff and Trustees.

October was also our 20th year celebration event which was held at our HQ The FUSE, where over 100 friends and partners gathered to wish us well. We were delighted that Eammon O'Neal High Sheriff was our special guest.

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (Continued)

Future Plans - 2025

Looking forward to 2025 we have plans to; do a second community engagement event in Lye, and to start work with two new Police forces in Peterborough and Yorkshire to offer community engagement events in Peterborough and Scarborough. We are looking to do a procurement application to work with Heathrow airport. We are planning 'Finding the Peace' initiatives in Belfast and Nottingham if funding is successful. We are hosting a national conference 'Go Together' in November. We hope that funding applications will allow us to employ another 2 staff members in Northern Ireland and Manchester.

Financial Review

Going concern

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

Policies on Reserves

The Trustees consider that the charity should maintain reserves sufficient to cover three months' overheads amounting to £64,000 and a further contingency of £30,000. The charity has reserves in excess of this at the year-end.

Availability and Adequacy of Assets of the Funds

The board of Trustees is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial Position

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £59,391
The total reserves at the year-end stand at £473,190 (2023: £413,799).
Free unrestricted liquid reserves amounted to £406,518.

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Reference and Administrative Details

Date of incorporation: 29 July 2007
Company registration number: 07327258
The Registered Office is: The Fuse, Warburton Lane, Partington, Manchester, M31 4BU
Charity registration number: 1139817
Date registered as a Charity: 21 August 2007

Directors and Trustees

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

Julia Robertson	
Sir Peter Fahy	
Angela Williams	
Mark Corbin	
Jillian Duff	
Matthieu Lambert	Appointed 4 July 2024
Dr Simona Labor	Appointed 4 July 2024
Sarah Parkes	Appointed 9 July 2024

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Trustees are legally responsible for the overall management and control of all aspects of ROC's work. They meet two or three times a year to approve the annual budget and to review progress with the strategic plan objectives for the year. Day-to-day management of the work is delegated to the Executive Management Team.

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024 (Continued)

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 29 July 2007 and registered as a charity on 21 August 2007. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new Trustees

The directors of the company are also charity trustees for the purpose of charity law, and under the Company's Articles, the directors are known as members of the charity. The directors are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Matthew Brown, Adding Value Consultancy Limited
Studio 21, Bluecoat Chambers, School Lane, Liverpool, L1 3BX

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the report of the Trustees for the year ended 31 December 2024 and of the outgoing resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that

By order of the board of Trustees

This report was approved by the board of Trustees on



Julia Robertson
Director and Trustee

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT OF REDEEMING OUR COMMUNITIES FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the financial statements of the charitable company on the pages 5 - 16 for the year ended 31 December 2024.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

Which gives me reasonable cause to believe that in any material respect the requirements;

- To keep accounting records in accordance with section 386 of the Companies Act 2006; and
- To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Matthew Brown
Adding Value Consultancy Limited
Studio 21, Bluecoat Chambers, School Lane, Liverpool, L1 3BX

The date upon which my opinion is expressed is: 29 September 2025

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	2024	2024	2024	2023
		£	£	£	£
Income:					
Donations and legacies	3	306,352	14,461	320,813	297,485
Income from charitable activities	4	531,599	-	531,599	560,735
Taxation recoverable		5,835	-	5,835	10,893
Investment income	5	5,432	-	5,432	3,399
Total Income		<u>849,218</u>	<u>14,461</u>	<u>863,679</u>	<u>872,512</u>
Expenditure:					
Charitable activities	6	792,525	11,763	804,288	882,331
Total Expenditure		<u>792,525</u>	<u>11,763</u>	<u>804,288</u>	<u>882,331</u>
Net income/(expenditure) and net		56,693	2,698	59,391	(9,819)
Reconciliation of funds					
Total funds brought forward		350,613	63,186	413,799	423,618
Total funds carried forward		<u>407,306</u>	<u>65,884</u>	<u>473,190</u>	<u>413,799</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 8 as required by the said statement.

All income and expenditure derive from continuing activities.

The notes on pages 10 - 16 form an integral part of these accounts

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023
Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

		Unrestricted funds	Restricted funds	Total funds
	Note	2023	2023	2023
Income:		£	£	£
Donations and legacies	3	228,145	69,340	297,485
Income from charitable activities	4	560,735	-	560,735
Taxation recoverable		10,893	-	10,893
Investment income	5	3,399	-	3,399
Total Income		<u>803,172</u>	<u>69,340</u>	<u>872,512</u>
Expenditure:				
Charitable activities	6	835,150	47,181	882,331
Total Expenditure		<u>835,150</u>	<u>47,181</u>	<u>882,331</u>
Net income/(expenditure) and net		(31,978)	22,159	(9,819)
Reconciliation of funds				
Total funds brought forward		382,591	41,027	423,618
Total funds carried forward		<u>350,613</u>	<u>63,186</u>	<u>413,799</u>

All income and expenditure derive from continuing activities.

The notes on pages 10 - 16 form an integral part of these accounts

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2024
Income and Expenditure Account as required by the Companies Act

	2024	2023
	£	£
Turnover	858,247	869,113
Direct costs of turnover	797,645	875,818
Gross surplus/(deficit)	60,602	(6,705)
Governance costs	6,643	6,513
Operating surplus/(deficit)	53,959	(13,218)
Interest receivable	5,432	3,399
Surplus/(deficit) on ordinary activities before tax	59,391	(9,819)
Retained surplus/(deficit) for the financial year	59,391	(9,819)

All income and expenditure derive from continuing activities.

The notes on pages 10 - 16 form an integral part of these accounts

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

Company Registration No. 07327258
BALANCE SHEET AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13	1,945		15,109	
			1,945		15,109
Current assets					
Stock	14	1,000		1,415	
Debtors	15	6,250		9,901	
Cash at the bank and in hand		472,402		437,505	
		479,652		448,821	
Liabilities					
Creditors: Amounts falling due within one year	16	8,407		24,443	
Net current assets			471,245		424,378
Total assets less current liabilities			473,190		439,487
Creditors: amounts falling due after more than one year	17		-		25,688
Net Assets			473,190		413,799
Funds of the charity					
Total Unrestricted Funds	19		407,306		350,613
Total Restricted Funds	19		65,884		63,186
Total charity funds			473,190		413,799

The directors are satisfied that the year ended on 31 December 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 4.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 December 2024 and were signed on its behalf by:

Julia Robertson

Julia Robertson
Trustee
Date:

The notes on pages 10 - 16 form an integral part of these accounts

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

Company Registration No. 07327258

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Cash generated from operating	21		29,465		(31,463)
Cash flows from investing activities					
Interest income		5,432		3,399	
Cash provided from investing activities			5,432		3,399
Increase/(decrease) in cash and cash equivalents			34,897		(28,064)
Cash and cash equivalents at beginning of year			437,505		465,569
Cash and cash equivalents at end of year			472,402		437,505

The notes on pages 10 - 16 form an integral part of these accounts

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1a. 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 application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) (Charities SORP (FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

1b. Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

1c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

1d. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution. On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1e. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1f. Funds Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

1g. Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1h. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 6.

1i. Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset category	Annual rate
Plant and machinery	25.00%
Motor vehicles	25.00%
Office equipment	10.00%
Computer equipment	33.33%

1j. Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

1k. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1l. Cash at the bank and in hand

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

1m. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1n. Financial instruments

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

REDEEMING OUR COMMUNITIES**(A company limited by guarantee)****NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024****2. Legal status of the Trust**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3. Income from donations

	2024	2023
	£	£
Gifts, donations and grants	<u>320,813</u>	<u>297,485</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4. Income from charitable activities

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
General charitable activities	90,726	179,193
Billed services - local authorities	244,557	146,423
Billed services - community groups	91,356	86,124
Fundraising	2,434	751
UTF	102,526	148,244
	<u>531,599</u>	<u>560,735</u>

5. Investment income

	2024	2023
	£	£
Investment income	<u>5,432</u>	<u>3,399</u>

All of the charity's investment income arises from money held in interest bearing deposit accounts.

6. Analysis of expenditure on charitable activities

	2024	2023
	£	£
Project expense	24,646	53,570
Conferences and events	1,903	27,748
Grants/charitable contributions	257,029	158,921
Advertising and publicity	1,317	2,522
Software and internet	7,410	4,624
Telephone	9,693	12,025
Travel and subsistence	19,813	23,869
Professional fees	87,563	34,647
Building and equipment maintenance	15,533	25,505
Utilities	55,649	43,887
Wages and salaries	261,502	428,507
National insurance	29,799	29,103
Pension	3,102	4,066
Depreciation	13,164	5,460
Governance costs (see note 6)	6,643	6,513
Support costs (see note 6)	9,522	21,364
	<u>804,288</u>	<u>882,331</u>

Expenditure on charitable activities was £804,288 (2023: £882,331) of which £792,525 was unrestricted (2023: £835,150) and £11,763 was restricted (2023: £47,181).

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are allocated to the charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	General support £	Governance function £	Total £	Basis of apportionment £
General office	9,522	-	9,522	Allocated on time
Accounting and payroll	-	4,843	4,843	Governance
Independent examiner	-	1,800	1,800	Governance
Total	<u>9,522</u>	<u>6,643</u>	<u>16,165</u>	

8. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	261,502	428,507
Social Security costs	29,799	29,103
Pension	3,102	4,066
	<u>294,403</u>	<u>461,676</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum (2023: none).

The trustees received no remuneration during the year (2023: £nil).

The trustees did not receive any expenses during the year (2023: £nil).

The key management personnel of the charity comprise the trustees, the Chief Executive Office and Finance Director. The total employee benefits of the key management personnel of the charity were £71,967 (2023: £111,600).

9. Staff numbers

The average monthly head count was 8 staff (2023: 18 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2024 Number	2023 Number
Charitable activities	<u>8</u>	<u>18</u>

10. Net income for the year

This is stated after charging:

	2024 £	2023 £
Depreciation	13,164	5,460
Independent examiner's fee	1,800	1,500

11. Related party transactions

There were no related party transactions during the year (2023: £nil).

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its chargeable objects.

13. Tangible fixed assets

	Plant & machinery £	Motor vehicles £	Office Equipment £	Total £
Cost / Valuation				
At 1 April 2023	7,216	46,850	15,161	69,227
At 31 March 2024	<u>7,216</u>	<u>46,850</u>	<u>15,161</u>	<u>69,227</u>
Depreciation				
At 1 April 2023	5,775	33,192	15,151	54,118
Charge for the year	1,441	11,713	10	13,164
At 31 March 2024	<u>7,216</u>	<u>44,905</u>	<u>15,161</u>	<u>67,282</u>
Net Book Amounts				
At 31 March 2024	<u>-</u>	<u>1,945</u>	<u>-</u>	<u>1,945</u>
At 31 March 2023	<u>1,441</u>	<u>13,658</u>	<u>10</u>	<u>15,109</u>

14. Stock

	2024 £	2023 £
Finished goods and goods for resale	<u>1,000</u>	<u>1,415</u>

15. Debtors

	2024 £	2023 £
Trade debtors	<u>6,250</u>	<u>9,901</u>

16. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	1,039
Accruals and deferred income	1,800	1,500
Bank loans <12 months	-	7,762
Other taxation and social security	4,527	12,012
Other creditors	2,080	2,130
	<u>8,407</u>	<u>24,443</u>

17. Creditors: amounts falling due in more than one-year

	2024 £	2023 £
Bank loans >12 months	<u>-</u>	<u>25,688</u>

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

18. Contingent assets - legacy income

As at 31 December the charity had not been notified of any legacy income or prospective legacy income.

19. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance 31 December 2024 £
General fund	350,613	849,218	792,525	-	407,306

Previous year

	Balance 1 January 2023 £	Income £	Expenditure £	Transfers £	Balance 31 December 2023 £
General fund	1,182,364	3,399	835,150	-	350,613

Analysis of movements in restricted funds

	Balance 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance 31 December 2024 £
General fund	63,186	14,461	11,763	-	65,884

20. Analysis of net assets between funds

	General fund £	Designated fund £	Restricted fund £	Total funds £
Tangible fixed assets	1,945	-	-	1,945
Cash at the bank and in hand	406,518	-	65,884	472,402
Other net current liabilities	(1,157)	-	-	(1,157)
Total	407,306	-	65,884	473,190

Analysis of net assets between funds - previous year

	General fund £	Designated fund £	Restricted fund £	Total funds £
Tangible fixed assets	15,109	-	-	15,109
Cash at the bank and in hand	374,319	-	63,186	437,505
Other net current liabilities	(38,815)	-	-	(38,815)
Total	350,613	-	63,186	413,799

REDEEMING OUR COMMUNITIES
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2024

21. Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	59,391	(9,819)
Add back depreciation charge	13,164	5,460
Deduct interest income shown in investing activities	(5,432)	(3,399)
Decrease/(increase) in stock	415	-
Decrease/(increase) in debtors	3,651	(1,602)
Increase/(decrease) in creditors	(16,036)	(16,355)
Decrease in long-term creditors	(25,688)	(5,748)
	<u>29,465</u>	<u>(31,463)</u>



ROC Angels - Annual Report 2024

ROC Angels has had a successful year of offering support, resources and celebrating the work of around 100 local projects across the UK and Overseas.

Although some Street Angels groups have closed down, due to changes within the local night-time economy or lack of volunteers, we have worked with several new communities to set up Street Angels with Putney, Rhy / Towynl, Nantwich and Birkenhead starting in 2024. ROC Angels updated both the Street Angels and Festival Angels online training that is available for free. The Impact of Chester Street Angels was part of an Independent University of Chester evaluation and the Putney and Accrington teams have both produced Infographics showing Impact (available on streetangels.org.uk/evidence). Existing Street Angels have continued with the valuable work they carry out each and every week. The CEO has visited several local projects on weekends or catching up with coordinators. A WhatsApp group was set up for coordinators to share news, stories and ask questions.

The work of Festival Angels grew from 14 festivals and events in 2023 to 60 in 2024. ROC Angels provided much of the support, management and coordination of these teams. Major Festivals included Parklife, Download, Latitude, Kendal Calling, Summer Sessions Bedford and Derby, Piece Hall Halifax and Leeds. Support / partnership was offered to We Are Church at Glastonbury, We Are Church Creamfields, Porthleven Food Festival, Tunes in the Dunes and Upton-upon-Severn. Between the various teams we invested at least 16,000 volunteer hours with almost 1000 volunteers on our systems. An impact report, showcasing good news stories and figures, is available on festivalangels.org.uk. Festival Angels Ltd was set up in October to streamline festival activity.

Alongside social media (Festival Angels had 211,000 TikTok views across 30 videos for example) ROC Angels has featured in several media outlets. These include GB News, ITV Calendar, Revelation TV, UCB 1 and 2 radio, Premier Christian Radio and Pure 24/7 with several local projects appearing in local media. Two Nantwich Street Angels on the SKY Max programme 'Miracles' hosted by Steven Frayne (formerly Dynamo). The Bishop of Manchester highlighted the work of Street Angels in the House of Lords. Tamworth Street Angels celebrated receiving The King's Award for Voluntary Services. The CEO of ROC Angels has spoken to 25 groups and schools about our work as part of our vision to promote and give confidence to people around safe nights out / festival and events.

Thank you to all who stand with ROC Angels and to all those who volunteer in any way.

ROC Angels Local Branches - Breakdown of Accounts 1/1/2024 - 31/12/2024:

ROC Angels offers a 'Local Branch' status for some of our local projects. These come under the ROC Charity Number and Insurance and have a closer partnership with ROC than local projects who stand on their own. Each year the Local Branches submit a Balance Sheet and Bank Statement showing accounts which are held and managed by a localised steering group. Paul Blakey MBE (CEO ROC Angels) sits on the Steering Group for Blackpool and the Fylde Street Angels and is currently working with them to set up as a BFSA Charity. Paul sits on the Steering Group for Leeds Festival Angels which in December 2024 became part of a new Festival Angels Ltd (a Private Company Limited by Guarantee).

	Opening Balance 1/1/2024	Income	Expenditure	Closing Balance 31/12/2024		
Bath City Pastors	12,052.37	2549.74	2190.48	12411.63		12,411.63
Blackpool and the Fylde Street Angels	£65,573.08	192128.69	253917.06	3784.71		£3,784.71
Huddersfield Street Angels	3933.62	664	270	4327.62		4327.62
Leeds Festival Angels	32,522.98	44516.79	38038.35	39001.42		39,001.42
Leeds Street Angels	2,986.68	120	2713.44	393.24		393.24
Pirans Angels	1,061.61	250	267.06	1044.55		1,044.55
Ryedale Street Angels	£750.54	26.41	90	686.95		£686.95
Tamworth Street Angels	£3,329.59	2625.31	1633.23	4321.67		£4,321.67
Festival Angels Teams 2024	Profit	Loss				
Parklife	969.81					
Download	4011.73					
General		-255.07				
Bedford	1105.85					
Derby	207.73					
Latitude	2000.9					
Kendal Calling	977.74					
Piece Hall	6381.83					

Festival Angels Teams are within the ROC accounts

ROC Angels overall activity is accounted for within the ROC accounts

North Wales Street Angels / Angylion y Stryd Sir Conwy/Ddinbych was administered within ROC Angels accounts

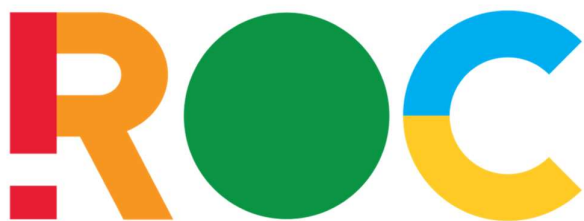
ROC Angels have seen Bank Statements to verify the amounts as of 31/12/2024

Paul Blakey MBE - Founder / CEO ROC Angels

REDEEMING OUR COMMUNITIES

England & Wales - Charity number 1139817

Accounts



Registered Charity Number: 1139817
Registered Company Number: 07327258

REDEEMING OUR COMMUNITIES
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

REDEEMING OUR COMMUNITIES
Reports and accounts
Contents

	Page
Trustees’ Report	3
Statement of Directors’/Trustees’ Responsibilities	6
Independent Examiner’s Report	8
Statement of Financial Activities	9
Balance Sheet	12
Statement of cash flows	13
Notes to the accounts	14

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2023

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2018).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Purpose and Activities of the Charity

The Charity's objectives are:

Redeeming Our Communities (ROC) exists to enable people of goodwill to work together for safer, kinder communities. We encourage churches and statutory agencies to cooperate in discussing community strengths and needs and to collaborate in mutually resourced projects delivered primarily through volunteers.

Activities of the Charity

We are mindful of the Charity Commission's guidance regarding the need to operate for the benefit of the public. We organize and support Community Engagement Projects (ROC Conversations) to which are invited: local people of goodwill; leaders, officers and members of churches, statutory agencies and other local groups. These projects include the appointment of an inter-agency Action Team which according to local opportunities and resources, we assist in establishing new local projects; recruiting, training and vetting volunteers; fundraising and monitoring.

Achievements and performances

We hosted 3 community engagement initiative this year in Telford, Lye, and Canterbury.

Over 900 people attended, and we set up 9 voluntary multi-agency action groups with an average of 20 people in each group. In Lye we have employed a community coordinator to oversee our work in the West Midlands.

Our voluntary action groups meet regularly and respond to local social needs by setting up or supporting projects such as a community fayre, community litter pick, winter coat project, baby bank, drop in café and a walking group.

We organise a quarterly Zoom meeting for action group leaders across the UK to stay in touch and share best practice.

Our partnership with Street Angels and Festival Angels continues to thrive. With over 100 projects across the UK. The project focusses on raising up volunteers to patrol the streets, keeping people safe during the evenings and early hours. We have

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2023

recruited and trained volunteers to work at 14 music festivals over the summer months.

Our ROC Family Mentors schemes offers support to families on a referral basis. 75% of participants achieved significant goals and 60% said they were more engaged with a community organisation. New projects started in Belfast and Oxfordshire in 2023.

In February 2023 Debra and Josh went to speak at a city-wide gathering in Wolverhampton as the follow up to the ROC Conversation in 2022. In March, Debra was invited to speak at a civic leader's breakfast in Eastbourne.

Our CEO Debra Green has had a number of other speaking engagements in 2023 including Cedarwood Festival, Spring Harvest, Made for Encounter, New Wine, the HTB conference, Christ Church central conference, One Voice Darlington and our own ROC conference in November.

Our work in Northern Ireland has grown and the team have developed new compassion projects offering winter coats and school uniforms to families in need. ROC in Northern Ireland have also developed a new project called Project Can Do which offers a 5-week well-being course to communities.

Financial Review

Going concern

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

Policies on reserves

The Trustees consider that the charity should maintain reserves sufficient to cover three months overheads amounting to £64,000 and a further contingency of £30,000. The charity has reserves in excess of this at the year-end.

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £9,819 (2022: £81,890)

The total reserve at the yearend stand at £413,799 (2022: £423,618).

Free unrestricted liquid reserves amounted to £324,188 (2022: £352,308).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2023

Plans for future periods.

2024 plans:

In 2023, we were commissioned to set up Crisis Hubs in Wythenshawe with funding from the Integrated Care Board. The first project will start in the summer of 2024.

Plans are underway to work with the Police and Crime Commissioner of the West Midlands to host a multi-agency conference in January 2024 entitled Steps to Stronger Partnerships. Plans are also underway for ROC Conversations in Fleetwood and Portsmouth.

Reference and administrative details

Date of incorporation	29 July 2007
Company Registration Number	07327258
The Registered Office is	The Fuse, Warburton Lane, Partington, Manchester, M31 4BU
Charity Registration Number	1139817

Directors and trustees

Julia Robertson
Sir Peter Fahy
David Smart
Angela Williams
Mark Corbin
Jillian Duff

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Trustees are legally responsible for the overall management and control of all aspects of ROC's work. They meet two or three times a year to approve the annual budget and to review progress with the strategic plan objectives for the year. Day to day management of the work is delegated to the Executive Management Team.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 29 July 2007 and registered as a charity on 21 August 2007. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees.

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2023

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington
Wirral, CH63 8PP

Bankers

Barclays Bank plc
Leicester
LE 87 2BB

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each 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 group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2023

independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 27 May 2024

Director and Trustee

REDEEMING OUR COMMUNITIES

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 December 2023.

I report on the financial statement of the charitable company on page 9 to 22 for the year ended 31 December 2023.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act.
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given as to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention.

1. Which gives me reasonable cause to believe that in any material respect the requirements.
 - To keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright, Chartered Accountant,
Elpizo Limited,
13 Village Road,
Higher Bebington,
Wirral. CH63 8PP



The date upon which my opinion is expressed is: 27 May 2024

REDEEMING OUR COMMUNITIES**Statement of Financial Activities for the year ended December 2023**

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
	Notes				
Income					
Donations, grants and legacies	3	228,145	69,340	297,485	173,127
Income from charitable activities	4	560,735	-	560,735	468,305
Tax reclaims		10,893	-	10,893	7,865
Investment Income	5	<u>3,399</u>	<u>-</u>	<u>3,399</u>	<u>393</u>
Total Income		<u>803,172</u>	<u>69,340</u>	<u>872,512</u>	<u>649,690</u>
Expenditure					
Expenditure on charitable activities	6	<u>835,150</u>	<u>47,181</u>	<u>882,331</u>	<u>731,580</u>
Total expenditure		<u>835,150</u>	<u>47,181</u>	<u>882,331</u>	<u>731,580</u>
Net income/(expenditure) for the year		(31,978)	22,159	(9,819)	(81,890)
Gross transfer between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		(31,978)	22,159	(9,819)	(81,890)
Reconciliation of funds:					
Total funds brought forward		<u>382,591</u>	<u>41,027</u>	<u>423,618</u>	<u>505,508</u>
Total funds carried forward		<u>350,613</u>	<u>63,186</u>	<u>413,799</u>	<u>423,618</u>

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 12 as required by the said statement.

All activities derive from continuing operation.

The notes on page 14 to 22 form an integral part of these accounts.

REDEEMING OUR COMMUNITIES**Statement of Financial Activities for the year ended December 2023**

Income and Expenditure Account as required by the Companies Act for the year ended 31 December 2023

	2023	2022
	£	£
Turnover	869,113	649,297
Direct costs of turnover	<u>880,831</u>	<u>730,080</u>
Gross surplus	<u>(11,718)</u>	<u>(80,783)</u>
Governance costs	<u>1,500</u>	<u>1,500</u>
Operating surplus	<u>(13,218)</u>	<u>(82,283)</u>
Interest receivable	<u>3,399</u>	<u>393</u>
Surplus on ordinary activities before tax	<u>(9,819)</u>	<u>(81,890)</u>
Retained surplus for the financial year	<u>(9,819)</u>	<u>(81,890)</u>

All activities derive from continuing operations

The notes on pages 14 to 22 form integral part of these accounts.

REDEEMING OUR COMMUNITIES**Statement of Financial Activities for the year ended 31 December 2023****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
	Notes			
Income				
Donations, grants and legacies	3	87,295	85,832	173,127
Income from charitable activities	4	468,305	-	468,305
Covid grants		7,865	-	7,865
Investment Income	5	395	-	395
Total Income		<u>563,858</u>	<u>85,832</u>	<u>649,690</u>
Expenditure				
Expenditure on charitable activities	6	682,579	49,001	731,580
Total expenditure		<u>682,579</u>	<u>49,001</u>	<u>731,580</u>
Net income/(expenditure) for the year		(118,721)	36,831	(81,890)
Gross transfer between funds		-	-	-
Net movement in funds		(118,721)	36,831	(81,890)
Reconciliation of funds:				
Total funds brought forward		501,312	4,196	505,508
Total funds carried forward		<u>382,591</u>	<u>41,027</u>	<u>423,618</u>

All activities derive from continuing operation.

The notes on page 14 to 22 form an integral part of these accounts.

REDEEMING OUR COMMUNITIES**Company Number 07327258****Balance Sheet****As at 31 December 2023**

		2023		2022	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	13		<u>15,109</u>		<u>20,569</u>
Total fixed assets			15,109		20,569
Current Assets					
Stock	14	1,415		1,415	
Debtors	15	9,901		8,299	
Cash at the bank and in hand		<u>437,505</u>		<u>465,569</u>	
Total current assets		448,821		475,283	
Creditors: -					
Amount due within one year	16	<u>(24,443)</u>		<u>(40,798)</u>	
Net current assets			<u>424,378</u>		<u>434,485</u>
Total assets less current liabilities			439,487		455,054
Creditors: amounts falling due after more than one year					
	17		<u>(25,688)</u>		<u>(31,436)</u>
Net assets			<u>413,799</u>		<u>423,618</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	19		350,613		382,591
Restricted revenue funds					
Restricted revenue accumulated funds	19		<u>63,186</u>		<u>41,027</u>
Total charity funds			<u>413,799</u>		<u>423,618</u>

The directors are satisfied that the year ended on 31 December 2023, the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 8.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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.

Julia Robertson**Approved by the board of Trustees on 27 May 2024****The notes on page 14 to 22 form an integral part of these accounts**

REDEEMING OUR COMMUNITIES
Statement of Cash Flows
For the year ended 31 December 2023

	Notes	2023 £	2022 £
Cash used in operating activities	21	<u>(31,463)</u>	<u>(80,735)</u>
Cash flows from investing activities			
Interest Income		<u>3,399</u>	<u>393</u>
Cash provided by (used in) investing activities		<u>3,399</u>	<u>393</u>
Decrease in cash and cash equivalents in the year		<u>(28,064)</u>	<u>(80,342)</u>
Cash and cash equivalent at the beginning of the year		<u>465,569</u>	<u>545,911</u>
Total cash and cash equivalent at the end of the year		<u>437,505</u>	<u>465,569</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

For the year ended 31 December 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) 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 application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2018) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

REDEEMING OUR COMMUNITIES

Notes to the Accounts

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Plant and machinery -	25% straight line
Motor vehicles -	25% straight line
Office equipment -	10% straight line
Computer equipment -	33% straight line

REDEEMING OUR COMMUNITIES

Notes to the Accounts

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

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

2 Legal statuses of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income from grants, donations and legacies

	2023 £	2022 £
Gifts, donations and grants	<u>297,485</u>	<u>173,127</u>
	<u>297,485</u>	<u>173,127</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

REDEEMING OUR COMMUNITIES

Notes to the Accounts

4 Income from charitable activities

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
General charitable activities	179,193	60,851
Billed services – Local Authorities	146,423	27,374
Billed services - Community Groups	86,124	269,718
Fundraising	751	794
UTF	<u>148,244</u>	<u>109,568</u>
Total	<u>560,735</u>	<u>468,305</u>

5 Investment income

All of the charity's investment income of £3,399 (2022: £393) arises from money held in interest bearing deposit accounts.

6 Analysis of expenditure on charitable activities

	2023 £	2022 £
Project expense	53,570	49,501
Conferences and events	27,748	11,416
Grants/charitable contributions	158,921	-
Advertising and publicity	2,522	4,871
Intern costs	4,624	1,473
Telephone	12,025	9,349
Travel and subsistence	23,869	29,823
Professional fees	34,647	34,919
Building and equipment maintenance	25,505	10,500
Utilities	43,887	35,732
Wages and salaries	428,507	441,658
National Insurance	29,103	30,189
Pension	4,066	40,200
Depreciation	5,460	7,340
Governance costs (see note 8)	6,513	3,719
Support costs (see note 8)	<u>21,364</u>	<u>21,576</u>
Total	<u>882,331</u>	<u>731,580</u>

Expenditure on charitable activities was £882,331 (2022: £731,580) of which £835,150 was unrestricted (2022: £682,579) and £47,181 was restricted (2022: £49,001)

REDEEMING OUR COMMUNITIES

Notes to the Accounts

7 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 6) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	Analysis of support and governance costs			Basis of apportionment
	General support	Governance Function	Total	
	£	£	£	
General office	21,364	-	21,364	area equivalents
Accounting and payroll	-	5,013	5,013	governance
Independent Examiners	-	1,500	1,500	governance
Total	<u>21,364</u>	<u>6,513</u>	<u>27,877</u>	

8 Net income for the year

This is stated after charging:

	2023 £	2022 £
Depreciation	5,460	7,340
Independent examiner's fees	<u>1,500</u>	<u>1,500</u>

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2023 £	2022 £
Salaries and wages	428,507	441,658
Social security costs	29,103	30,189
Pension costs	<u>4,066</u>	<u>40,200</u>
	<u>461,676</u>	<u>512,047</u>

No employees had employee benefits in excess of £60,000 (2022: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustees received payment for professional or other services supplied to the charity (2022: £nil).

REDEEMING OUR COMMUNITIES

Notes to the Accounts

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Finance Director. The total employee benefits of the key management personnel of the charity were £111,600 (2022: £94,500)

10 Staff Numbers

The average monthly head count was 18 staff (2022:26 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2023 Number	2022 Number
Charitable activities	<u>18</u>	<u>26</u>

11 Related party transactions

There were no related party transactions to be reported on in this year, nor where there any last year.

12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Plant machinery £	Motor vehicles £	Office Equipt. £	Total £
Cost:				
As at 1 January 2023	7,216	46,850	15,161	69,227
As at 31 December 2023	<u>7,216</u>	<u>46,850</u>	<u>15,161</u>	<u>69,227</u>
Depreciation:				
As at 1 January 2023	5,054	28,640	14,964	48,658
Charge for the year	721	4,552	187	5,460
As at 31 December 2023	<u>5,775</u>	<u>33,192</u>	<u>15,151</u>	<u>54,118</u>
Net book value				
As at 1 January 2023	<u>2,162</u>	<u>18,210</u>	<u>387</u>	<u>20,569</u>
As at 31 December 2023	<u>1,441</u>	<u>13,658</u>	<u>10</u>	<u>15,109</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

14 Stock

	2023 £	2022 £
Finished goods and goods for resale	<u>1,415</u>	<u>1,415</u>

15 Debtors

	2023 £	2022 £
Trade debtors	<u>9,901</u>	<u>9,692</u>
	<u>9,901</u>	<u>9,692</u>

16 Creditors: amounts falling due within one-year

	2023 £	2022 £
Trade creditors	1,039	12,193
Accruals and deferred income	1,500	1,500
Current portion of loans	7,762	9,282
Other taxation and social security	12,012	7,958
Other	<u>2,130</u>	<u>9,865</u>
	<u>24,443</u>	<u>23,217</u>

17 Creditors: amounts falling due in more than one-year

	2023 £	2022 £
Bank bounce back loan	<u>25,688</u>	<u>31,436</u>

18 Contingent assets – legacy income

As at 31 December the charity had not been notified of any legacy income or prospective legacy income.

19 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 January 2023 £	Income £	Expenditure £	Transfers £	Funds 31 December 2023 £
General fund	<u>382,591</u>	<u>803,172</u>	<u>(835,150)</u>	<u>-</u>	<u>350,613</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

Previous year:	Balance 1 January 2022 £	Income £	Expenditure £	Transfers £	Funds 31 December 2022 £
General fund	501,312	563,858	(682,579)	-	382,591

Notes to the Accounts

Analysis of movements in restricted funds

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfer £	Funds 31 December 2023 £
Restricted funds	41,027	69,340	(47,181)	-	63,186
	<u>41,027</u>	<u>69,340</u>	<u>(47,181)</u>	<u>-</u>	<u>63,186</u>

20 Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	15,109	-	-	15,109
Cash at bank and in hand	374,319	-	63,186	437,505
Other net current liabilities	<u>(38,815)</u>	<u>-</u>	<u>-</u>	<u>(38,815)</u>
Total	<u>350,613</u>	<u>-</u>	<u>63,186</u>	<u>413,799</u>

Analysis of net assets between funds – previous year

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	20,569	-	-	20,569
Cash at bank and in hand	424,542	-	41,027	465,569
Other net current liabilities	<u>(62,520)</u>	<u>-</u>	<u>-</u>	<u>(62,520)</u>
Total	<u>382,591</u>	<u>-</u>	<u>41,027</u>	<u>423,618</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

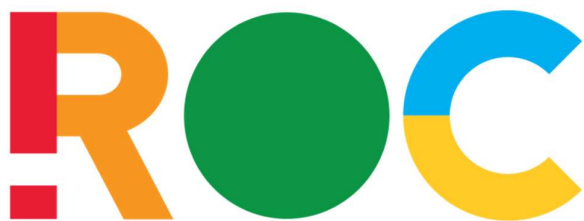
21 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	(9,819)	(81,890)
Add back depreciation charge	5,460	7,340
Deduct interest income shown In investing activities	(3,399)	(393)
Decrease (increase) in stock	-	85
Decrease (increase) in debtors	(1,602)	1,409
Decrease in long term creditors	(5,748)	(9,282)
Increase (decrease) in creditors	<u>(16,355)</u>	<u>1,996</u>
Net cash provided in operating activities	<u>(31,463)</u>	<u>(80,735)</u>

REDEEMING OUR COMMUNITIES

England & Wales - Charity number 1139817

Accounts



Registered Charity Number: 1139817
Registered Company Number: 07327258

REDEEMING OUR COMMUNITIES
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

REDEEMING OUR COMMUNITIES
Reports and accounts
Contents

	Page
Trustees’ Report	3
Statement of Directors’/Trustees’ Responsibilities	6
Independent Examiner’s Report	8
Statement of Financial Activities	9
Balance Sheet	12
Statement of cash flows	13
Notes to the accounts	14

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2022

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2018).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Purpose and Activities of the Charity

The Charity's objectives are:

Redeeming Our Communities (ROC) exists to enable people of goodwill to work together for safer, kinder communities. We encourage churches and statutory agencies to cooperate in discussing community strengths and needs and to collaborate in mutually resourced projects delivered primarily through volunteers.

Activities of the Charity

We are mindful of the Charity Commission's guidance regarding the need to operate for the benefit of the public. We organize and support Community Engagement Projects (ROC Conversations) to which are invited: local people of goodwill; leaders, officers and members of churches, statutory agencies and other local groups. These projects include the appointment of an inter-agency Action Team which according to local opportunities and resources, we assist in establishing new local projects; recruiting, training and vetting volunteers; fundraising and monitoring.

Achievements and performances

We hosted 11 community engagement initiative this year. Locations have included North Belfast, Macclesfield, Coventry (3 locations), Slough, Skelmersdale, Salford, Conwy, Holsworthy and Wolverhampton.

Over 1800 people attended and we set up 15 voluntary multi-agency action groups with an average of 25 people in each group.

Our voluntary action groups meet regularly and respond to local social needs by setting up or supporting projects such as School uniform projects, after school youth clubs, well-being projects, garden transformation projects, community litter picks, and community cafes.

Much of our work this year has responded to the cost-of-living crisis, by empowering local groups to host projects like the winter coat project and the school uniform project.

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2022

We organise a quarterly Zoom meeting for action group leaders across the UK to stay in touch and share best practice.

In April, we added Street Angels and Festival Angels to our ROC portfolio. With 90 projects across the UK, we were delighted to welcome them to the ROC family and their founder Paul Blakey joined our staff team. Angels are trained and vetted volunteers who patrol the streets/festivals, keeping people safe and responding to basic needs during the evenings and early hours.

Our ROC Family Mentors schemes offers support to families on a referral basis. 75% of participants achieved significant goals and 60% said they were more engaged with a community organisation. New projects started in Belfast, and we have plans for Oxfordshire in 2023.

Our work in Northern Ireland has grown and we received funding from the Rank Foundation to employ an apprentice for three years to work alongside Keeva Watson. Our new apprentice, Ben McGurk is focusing on our social media strategy across all platforms. We celebrated 10 years in Northern Ireland with celebration events on May 8th and 9th.

In June, we hosted an event at our ROC HQ, The FUSE, which raised awareness about domestic violence. Our media team produced a short film called Hear me Roar, which has been widely used to highlight the issue. In 2023 our media team will be making a film about the impact of mental health.

Our ROC Gardens project has been very successful in the last twelve months. 80% of our volunteers have now got paid employment. Another highlight for this project was winning the Wickes charity of the year award.

In July, Debra went to visit the Festival Angels project at the Leeds festival where 110,000 festival goers are looked after by our team of 140 volunteers.

In October, Debra spoke at the Sports Chaplaincy conference. Other speaking engagements in 2022 included, Cedarwood in Durham, Spring Harvest, Made for Encounter in Glasgow, and our own ROC conference in November.

Financial Review

Going concern

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

Policies on reserves

The Trustees consider that the charity should maintain reserves sufficient to cover three months overheads amounting to £64,000 and a further contingency of £30,000. The charity has reserves in excess of this at the year-end.

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2022

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £81,890 (2021 incoming £9,815)

The total reserve at the yearend stand at £423,618 (2021: £505,508).

Free unrestricted liquid reserves amounted to £352,308 (2021: £462,195).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Plans for future periods.

2023 plans:

A new project launched this year is ROC Well-being. This has been set up to respond to the mental health crisis. In 2023 we hope to expand this work and set up crisis health hubs in Wythenshawe with funding from the Integrated Care Board.

In 2023 we also look forward to working with Telford and Wrekin Council & West Mercia Police on a project in Telford.

Reference and administrative details

Date of incorporation	29 July 2007
Company Registration Number	07327258
The Registered Office is	The Fuse, Warburton Lane, Partington, Manchester, M31 4BU
Charity Registration Number	1139817

Directors and trustees

Julia Robertson
Sir Peter Fahy
David Smart
Angela Williams
Mark Corbin
Jillian Duff
Paul Blakey (resigned 01 May 2022)

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2022

The Trustees are legally responsible for the overall management and control of all aspects of ROC's work. They meet two or three times a year to approve the annual budget and to review progress with the strategic plan objectives for the year. Day to day management of the work is delegated to the Executive Management Team.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 29 July 2007 and registered as a charity on 21 August 2007. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees.

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington
Wirral, CH63 8PP

Bankers

Barclays Bank plc
Leicester
LE 87 2BB

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each 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 group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2022

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

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

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 2 August 2023

Director and Trustee

REDEEMING OUR COMMUNITIES

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 December 2022.

I report on the financial statement of the charitable company on page 9 to 22 for the year ended 31 December 2022.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act.
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given as to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention.

1. Which gives me reasonable cause to believe that in any material respect the requirements.
 - To keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright, Chartered Accountant,
Elpizo Limited,
13 Village Road,
Higher Bebington,
Wirral. CH63 8PP



The date upon which my opinion is expressed is: 2 August 2023

REDEEMING OUR COMMUNITIES**Statement of Financial Activities for the year ended December 2022**

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
	Notes				
Income					
Donations, grants and legacies	3	87,295	85,832	173,127	157,353
Income from charitable activities	4	468,305	-	468,305	455,007
Tax reclaim		7,865	-	7,865	78,073
Investment Income	5	393	-	393	157
Total Income		563,858	85,832	649,690	690,591
Expenditure					
Expenditure on charitable activities	6	682,579	49,001	731,580	680,776
Total expenditure		682,579	49,001	731,580	680,776
Net income/(expenditure) for the year		(118,721)	36,831	(81,890)	9,815
Gross transfer between funds		-	-	-	-
Net movement in funds		(118,721)	36,831	(81,890)	9,815
Reconciliation of funds:					
Total funds brought forward		501,312	4,196	505,508	495,693
Total funds carried forward		382,591	41,027	423,618	505,508

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 12 as required by the said statement.

All activities derive from continuing operation.

The notes on page 14 to 22 form an integral part of these accounts.

REDEEMING OUR COMMUNITIES**Statement of Financial Activities for the year ended December 2022**

Income and Expenditure Account as required by the Companies Act for the year ended 31 December 2022

	2022	2021
	£	£
Turnover	649,297	690,434
Direct costs of turnover	<u>730,080</u>	<u>679,276</u>
Gross surplus	<u>(80,783)</u>	<u>11,158</u>
Governance costs	<u>1,500</u>	<u>1,500</u>
Operating surplus	<u>(82,283)</u>	<u>9,658</u>
Interest receivable	<u>393</u>	<u>157</u>
Surplus on ordinary activities before tax	<u>(81,890)</u>	<u>9,815</u>
Retained surplus for the financial year	<u>(81,890)</u>	<u>9,815</u>

All activities derive from continuing operations

The notes on pages 14 to 22 form integral part of these accounts.

REDEEMING OUR COMMUNITIES**Statement of Financial Activities for the year ended 31 December 2022****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
	Notes			
Income				
Donations, grants and legacies	3	133,181	24,172	157,353
Income from charitable activities	4	455,007	-	455,007
Covid grants		78,073	-	78,073
Investment Income	5	157	-	157
Total Income		<u>666,419</u>	<u>24,172</u>	<u>690,591</u>
Expenditure				
Expenditure on charitable activities	6	636,624	44,152	680,776
Total expenditure		<u>636,624</u>	<u>44,152</u>	<u>680,776</u>
Net income/(expenditure) for the year		29,975	(19,980)	9,815
Gross transfer between funds		-	-	-
Net movement in funds		29,975	(19,980)	9,815
Reconciliation of funds:				
Total funds brought forward		<u>471,517</u>	<u>24,176</u>	<u>495,693</u>
Total funds carried forward		<u>501,312</u>	<u>4,196</u>	<u>505,508</u>

All activities derive from continuing operation.

The notes on page 14 to 22 form an integral part of these accounts.

REDEEMING OUR COMMUNITIES**Company Number****07327258****Balance Sheet as at 31 December 2022**

		2022		2021	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	13		<u>20,569</u>		<u>27,909</u>
Total fixed assets			20,569		27,909
Current Assets					
Stock	14	1,415		1,500	
Debtors	15	8,299		9,708	
Cash at the bank and in hand		<u>465,569</u>		<u>545,911</u>	
Total current assets		475,283		557,119	
Creditors: -					
Amount due within one year	16	<u>(40,798)</u>		<u>(29,520)</u>	
Net current assets			<u>434,485</u>		<u>527,599</u>
Total assets less current liabilities			455,054		555,508
Creditors: amounts falling due after more than one year					
	17		<u>31,436</u>		<u>50,000</u>
Net assets			<u>423,618</u>		<u>505,508</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	19	382,591		501,312	
Restricted revenue funds					
Restricted revenue accumulated funds	19	<u>41,027</u>		<u>4,196</u>	
Total charity funds			<u>423,618</u>		<u>505,508</u>

The directors are satisfied that the year ended on 31 December 2022, the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 8.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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.

Julia Robertson**Approved by the board of Trustees on 2 August 2023****The notes on page 14 to 22 form an integral part of these accounts**

REDEEMING OUR COMMUNITIES
Statement of Cash Flows
For the year ended 31 December 2022

	Notes	2022 £	2021 £
Cash used in operating activities	21	<u>(80,735)</u>	<u>30,321</u>
Cash flows from investing activities			
Interest Income		393	157
Purchase of tangible fixed assets		<u>-</u>	<u>(34,670)</u>
Cash provided by (used in) investing activities		<u>393</u>	<u>(34,514)</u>
 Increase (decrease) in cash and cash equivalents in the year		 <u>(80,342)</u>	 <u>(4,192)</u>
 Cash and cash equivalent at the beginning of the year		 <u>545,911</u>	 <u>550,103</u>
 Total cash and cash equivalent at the end of the year		 <u>465,569</u>	 <u>545,911</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

For the year ended 31 December 2022

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) 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 application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2018) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

REDEEMING OUR COMMUNITIES

Notes to the Accounts

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Plant and machinery -	25% straight line
Motor vehicles -	25% straight line
Office equipment -	10% straight line
Computer equipment -	33% straight line

REDEEMING OUR COMMUNITIES

Notes to the Accounts

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

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

2 Legal statuses of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income from grants, donations and legacies

	2022 £	2021 £
Gifts, donations and grants	<u>173,127</u>	<u>157,353</u>
	<u>173,127</u>	<u>157,353</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

REDEEMING OUR COMMUNITIES

Notes to the Accounts

4 Income from charitable activities

	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
General charitable activities	60,851	223,502
Billed services – Local Authorities	27,374	19,483
Billed services - Community Groups	269,718	209,650
Fundraising	794	2,372
UTF	<u>109,568</u>	<u>-</u>
Total	<u>468,305</u>	<u>455,007</u>

5 Investment income

All of the charity's investment income of £393 (2021: £157) arises from money held in interest bearing deposit accounts.

6 Analysis of expenditure on charitable activities

	2022 £	2021 £
Project expense	49,501	36,705
Conferences and events	11,416	7,253
Advertising and publicity	4,871	5,481
Intern costs	1,473	4,276
Telephone	9,349	74
Travel and subsistence	29,823	23,053
Professional fees	34,919	374
Building and equipment maintenance	10,500	20,309
Utilities	35,732	33,014
Wages and salaries	441,658	423,562
National Insurance	30,189	26,804
Pension	40,200	31,647
Depreciation	7,340	7,340
Governance costs (see note 8)	3,719	6,984
Support costs (see note 8)	<u>21,576</u>	<u>53,899</u>
Total	<u>731,580</u>	<u>680,776</u>

Expenditure on charitable activities was £731,580 (2021: £680,776) of which £682,579 was unrestricted (2021: £636,624) and £49,001 was restricted (2021: £44,152)

REDEEMING OUR COMMUNITIES

Notes to the Accounts

7 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 6) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	Analysis of support and governance costs			Basis of apportionment
	General support	Governance Function	Total	
	£	£	£	
General office	21,576	-	21,576	area equivalents
Accounting and payroll	-	2,219	2,219	governance
Independent Examiners	-	1,500	1,500	governance
Total	<u>21,576</u>	<u>3,719</u>	<u>25,295</u>	

8 Net income for the year

This is stated after charging:

	2022 £	2021 £
Depreciation	7,340	7,340
Independent examiner's fees	<u>1,500</u>	<u>1,500</u>

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2022 £	2021 £
Salaries and wages	441,658	423,562
Social security costs	30,189	26,804
Pension costs	<u>40,200</u>	<u>31,646</u>
	<u>512,047</u>	<u>482,012</u>

No employees had employee benefits in excess of £60,000 (2021: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with charity in the year (2021: £nil) neither were they reimbursed expenses during the year (2021: £nil). No charity trustees received payment for professional or other services supplied to the charity (2021: £nil).

REDEEMING OUR COMMUNITIES

Notes to the Accounts

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Finance Director. The total employee benefits of the key management personnel of the charity were £94,500 (2021: £90,000)

10 Staff Numbers

The average monthly head count was 26 staff (2021: 27 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2022 Number	2021 Number
Charitable activities	<u>26</u>	<u>27</u>

11 Related party transactions

There were no related party transactions to be reported on in this year, nor were there any last year.

12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Plant machinery £	Motor vehicles £	Office Equipt. £	Total £
Cost:				
As at 1 January 2022	7,216	46,850	15,161	69,227
As at 31 December 2022	<u>7,216</u>	<u>46,850</u>	<u>15,161</u>	<u>69,227</u>
Depreciation:				
As at 1 January 2021	3,974	22,570	14,774	41,318
Charge for the year	1,080	6,070	190	7,340
As at 31 December 2021	<u>5,054</u>	<u>28,640</u>	<u>14,964</u>	<u>48,658</u>
Net book value				
As at 1 January 2022	<u>3,242</u>	<u>24,280</u>	<u>387</u>	<u>27,909</u>
As at 31 December 2022	<u>2,162</u>	<u>18,210</u>	<u>197</u>	<u>20,569</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

14 Stock

	2022 £	2021 £
Finished goods and goods for resale	<u>1,415</u>	<u>1,500</u>

15 Debtors

	2022 £	2021 £
Trade debtors	<u>8,299</u>	<u>10,293</u>
	<u>8,299</u>	<u>10,293</u>

16 Creditors: amounts falling due within one-year

	2022 £	2021 £
Trade creditors	12,193	12,189
Accruals and deferred income	1,500	1,500
Current portion of loans	9,282	-
Other taxation and social security	7,958	7,243
Other	<u>9,865</u>	<u>8,588</u>
	<u>23,217</u>	<u>29,520</u>

17 Creditors: amounts falling due in more than one-year

	2022 £	2021 £
Bank bounce back loan	<u>31,436</u>	<u>50,000</u>

18 Contingent assets – legacy income

As at 31 December the charity had not been notified of any legacy income or prospective legacy income.

19 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 January 2022 £	Income £	Expenditure £	Transfers £	Funds 31 December 2022 £
General fund	<u>501,312</u>	<u>563,858</u>	<u>(682,579)</u>	<u>-</u>	<u>382,591</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

Previous year:	Balance 1 January 2021 £	Income £	Expenditure £	Transfers £	Funds 31 December 2021 £
General fund	471,517	666,419	(636,624)	-	501,312

Notes to the Accounts

Analysis of movements in restricted funds

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfer £	Funds 31 December 2022 £
Restricted funds	4,196	85,832	(49,001)	-	41,027
	4,196	85,832	(49,001)	-	41,027

20 Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	20,569	-	-	20,569
Cash at bank and in hand	424,542	-	41,027	465,569
Other net current liabilities	(62,520)	-	-	(62,520)
Total	382,591	-	41,027	423,618

Analysis of net assets between funds – previous year

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	27,909	-	-	27,909
Cash at bank and in hand	541,715	-	4,196	545,911
Other net current liabilities	(68,312)	-	-	(68,312)
Total	501,312	-	4,196	505,508

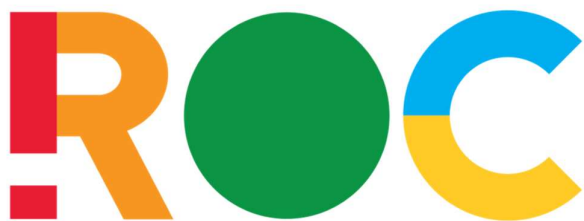
REDEEMING OUR COMMUNITIES**Notes to the Accounts****21 Reconciliation of net movement in funds to net cash flow from operating activities**

	2022	2021
	£	£
Net movement in funds	(81,890)	9,815
Add back depreciation charge	7,340	7,340
Deduct interest income shown In investing activities	(393)	(157)
Decrease (increase) in stock	85	-
Decrease (increase) in debtors	1,409	585
Increase in long term creditors	(9,282)	-
Increase (decrease) in creditors	<u>1,996</u>	<u>12,738</u>
Net cash provided in operating activities	<u>(80,735)</u>	<u>30,321</u>

REDEEMING OUR COMMUNITIES

England & Wales - Charity number 1139817

Accounts



Registered Charity Number: 1139817

Registered Company Number: 07327258

REDEEMING OUR COMMUNITIES
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021



REDEEMING OUR COMMUNITIES
Reports and accounts
Contents

	Page
Trustees’ Report	3
Statement of Directors’/Trustees’ Responsibilities	6
Independent Examiner’s Report	8
Statement of Financial Activities	9
Balance Sheet	12
Statement of cash flows	13
Notes to the accounts	14

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2021

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 December 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2018).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Purpose and Activities of the Charity

The Charity's objectives are:

Redeeming Our Communities (ROC) exists to enable people of goodwill to work together for safer, kinder communities. We encourage churches and statutory agencies to cooperate in discussing community strengths and needs and to collaborate in mutually resourced projects delivered primarily through volunteers.

Activities of the Charity

We are mindful of the Charity Commission's guidance regarding the need to operate for the benefit of the public. We organize and support Community Engagement Projects (ROC Conversations) to which are invited: local people of goodwill; leaders, officers and members of churches, statutory agencies and other local groups. These projects include the appointment of an inter-agency Action Team which according to local opportunities and resources, we assist in establishing new local projects; recruiting, training and vetting volunteers; fundraising and monitoring.

Achievements and performances

Despite restrictions we were able to achieve some good work in 2021.

We have relied heavily on our 2,500 volunteers to achieve our objectives in the year.

We hosted 12 community engagement initiatives. Some of these in the first half of the year were online due to Covid restrictions; Reading, Glengormley, Holme Slack, Avenham (Preston), Ballybeen, Rugby.

In September we were able to move to live events again in Cheltenham, Bristol, Winsford, Worcester, Oxford Road (Reading) and Coventry.

Around 1600 people attended and 12 voluntary action groups started with an average of 30 people in each group.

Our voluntary action groups meet regularly and respond to local social needs by setting up or supporting projects such as School uniform projects, after school youth clubs, elderly befriending schemes, well-being garden, and community cafes.

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2021

We organise a quarterly Zoom meeting for action group leaders across the UK to share best practice.

Our ROC Family Mentors schemes have 800 mentors and 600 participants. 76% of participants achieved significant goals and 63% said they were more engaged with a community organisation. In 2021 the Mentors schemes were adapted to offer online/tele-mentors support to families. In the last twelve months over 250 families had a mentor who helped them achieve goals.

In October we took a team to visit our projects in Weston Super Mare. The ROC Conversation took place back in February 2020 and the team felt they needed a re-set event to build momentum back because of Covid setbacks. The Mayor attended and has now adopted ROC as his Charity of the Year. We sense that other areas will have a ReSet event in 2022.

October also saw a very significant milestone in Northern Ireland. We were invited to an event to celebrate the completion of 3 years ARCS (proceeds of crime) funding. The event was held at the former Crumlin Road gaol and had some very high-profile VIP guests including the Minister of Justice, Naomi Long.

Our work in Northern Ireland has grown significantly and we have just employed a second member of staff to work alongside Keeva Watson.

In November we hosted a Mentors' taster session and a further 25 groups expressed an interest in starting a scheme in 2022.

Some of our Conversation initiatives have focused on very specific issues, such as the Home Office Safer Streets 2 in Oxford Road, Reading and in Coventry the Conversation in November launched CIRV (Community Initiative to Reduce Violence).

Our ROC Gardens project has been very successful in the last twelve months. Not only have gardens been transformed, but 80% of the unemployed volunteers now have paid employment, either on our gardening team or in other local businesses.

ROC Restore restorative justice initiative has moved into its 8th year. Working alongside Remedi UK we have provided restorative solutions across Greater Manchester.

A brand-new project has started up this year: ROC Radio UK is an initiative which aims to give young people an opportunity to share their views on a whole variety of issues. This is being piloted in a number of locations (Bradford and Reading) with a view to expand in 2022.

Financial Review **Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2021

foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Policies on reserves

The Trustees consider that the charity should maintain reserves sufficient to cover three months overheads amounting to £64,000 and a further contingency of £30,000. The charity has reserves in excess of this at the year-end.

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £9,815 (2020: £135,859)

The total reserve at the yearend stand at £505,508 (2020: £459,693).

Free unrestricted liquid reserves amounted to £462,195 (2020: £459,145).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Plans for future periods

2022 plans:

As we look ahead to 2022, we will continue to develop our community engagement model. Events are planned in Coventry, and Macclesfield. Further initiatives are being considered for Skelmersdale, Chester, Slough and Birmingham.

We hope to develop the ROC Radio project.

Reference and administrative details

Date of incorporation 29 July 2007

Company Registration Number 07327258

The Registered Office is The Fuse, Warburton Lane, Partington,
Manchester, M31 4BU

Charity Registration Number 1139817

Directors and trustees

Julia Robertson

Sir Peter Fahy

David Smart

Angela Williams

Mark Corbin (appointed 16 September 2021)

Jillian Duff (appointed 08 September 2021)

Paul Blakey (resigned 01 May 2022)

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2021

The Trustees are legally responsible for the overall management and control of all aspects of ROC's work. They meet two or three times a year to approve the annual budget and to review progress with the strategic plan objectives for the year. Day to day management of the work is delegated to the Executive Management Team.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 29 July 2007 and registered as a charity on 21 August 2007. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington
Wirral, CH63 8PP

Bankers

Barclays Bank plc
Leicester
LE 87 2BB

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each 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 group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2021

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

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

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 22 July 2022

Director and Trustee

REDEEMING OUR COMMUNITIES

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 December 2021

I report on the financial statement of the charitable company on page 9 to 22 for the year ended 31 December 2021.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given as to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements;
 - To keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright, Chartered Accountant,
Elpizo Limited,
13 Village Road,
Higher Bebington,
Wirral. CH63 8PP



The date upon which my opinion is expressed is: 22 July 2022

REDEEMING OUR COMMUNITIES

Statement of Financial Activities for the year ended December 2021

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
	Notes				
Income					
Donations, grants and legacies	3	133,181	24,172	157,353	494,182
Income from charitable activities	4	450,007	-	450,007	111,846
Covid grants		78,073	-	78,073	180,596
Investment Income	5	157	-	157	382
Other Income		5,000	-	5,000	-
Total Income		666,419	24,172	690,591	787,006
Expenditure					
Expenditure on charitable activities	6	636,624	44,152	680,776	651,147
Total expenditure		636,624	44,152	680,776	651,147
Net income/(expenditure) for the year		29,975	(19,980)	9,815	135,859
Gross transfer between funds		-	-	-	-
Net movement in funds		29,975	(19,980)	9,815	135,859
Reconciliation of funds:					
Total funds brought forward		471,517	24,176	495,693	359,834
Total funds carried forward		501,312	4,196	505,508	495,693

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 12 as required by the said statement.

All activities derive from continuing operation

The notes on page 14 to 22 form an integral part of these accounts

REDEEMING OUR COMMUNITIES

Statement of Financial Activities for the year ended December 2021

Income and Expenditure Account as required by the Companies Act for the year ended 31 December 2021

	2021 £	2020 £
Turnover	690,434	786,624
Direct costs of turnover	<u>679,276</u>	<u>649,767</u>
Gross surplus	<u>11,158</u>	<u>136,857</u>
Governance costs	<u>1,500</u>	<u>1,380</u>
Operating surplus	<u>9,658</u>	<u>135,477</u>
Interest receivable	<u>157</u>	<u>382</u>
Surplus on ordinary activities before tax	<u>9,815</u>	<u>135,859</u>
Retained surplus for the financial year	<u>9,815</u>	<u>135,859</u>

All activities derive from continuing operations

The notes on pages 14 to 22 form integral part of these accounts.

REDEEMING OUR COMMUNITIES**Statement of Financial Activities for the year ended 31 December 2021****Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)**

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
	Notes			
Income				
Donations, grants and legacies	3	393,745	100,437	494,182
Income from charitable activities	4	111,846	-	111,846
Covid grants		180,596	-	180,596
Investment Income	5	382	-	382
Total Income		<u>686,569</u>	<u>100,437</u>	<u>787,006</u>
Expenditure				
Expenditure on charitable activities	6	545,987	105,160	651,147
Total expenditure		<u>545,987</u>	<u>105,160</u>	<u>651,147</u>
Net income/(expenditure) for the year		140,582	(4,723)	135,859
Gross transfer between funds		-	-	-
Net movement in funds		140,582	(4,723)	135,859
Reconciliation of funds:				
Total funds brought forward		330,935	28,899	359,834
Total funds carried forward		<u>471,517</u>	<u>24,176</u>	<u>495,693</u>

All activities derive from continuing operation**The notes on page 14 to 22 form an integral part of these accounts**

REDEEMING OUR COMMUNITIES**Company Number****07327258****Balance Sheet as at 31 December 2021**

		2021		2020	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	13		<u>27,909</u>		<u>579</u>
Total fixed assets			27,909		579
Current Assets					
Stock	14	1,500		1,500	
Debtors	15	9,708		10,293	
Cash at the bank and in hand		<u>545,911</u>		<u>550,103</u>	
Total current assets		557,119		561,896	
Creditors: -					
Amount due within one year	16	<u>(29,520)</u>		<u>(16,782)</u>	
Net current assets			<u>527,599</u>		<u>545,114</u>
Total assets less current liabilities			555,508		545,693
Creditors: amounts falling due after more than one year					
	17		<u>50,000</u>		<u>50,000</u>
Net assets			<u>505,508</u>		<u>495,693</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	19		501,312		471,517
Restricted revenue funds					
Restricted revenue accumulated funds	19		<u>4,196</u>		<u>24,176</u>
Total charity funds			<u>505,508</u>		<u>495,693</u>

The directors are satisfied that the year ended on 31 December 2021, the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 8.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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.

Julia Robertson**Approved by the board of Trustees on 22 July 2022****The notes on page 14 to 22 form an integral part of these accounts**

REDEEMING OUR COMMUNITIES
Statement of Cash Flows
For the year ended 31 December 2021

	Notes	2021 £	2020 £
Cash used in operating activities	21	<u>30,321</u>	<u>193,314</u>
Cash flows from investing activities			
Interest Income		157	382
Purchase of tangible fixed assets		<u>(34,670)</u>	<u>(760)</u>
Cash provided by (used in) investing activities		<u>(34,513)</u>	<u>378</u>
 Increase (decrease) in cash and cash equivalents in the year		 <u>(4,192)</u>	 <u>192,936</u>
 Cash and cash equivalent at the beginning of the year		 <u>550,103</u>	 <u>357,167</u>
 Total cash and cash equivalent at the end of the year		 <u>545,911</u>	 <u>550,103</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

For the year ended 31 December 2021

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) 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 application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2018) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

REDEEMING OUR COMMUNITIES

Notes to the Accounts

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Plant and machinery -	25% straight line
Motor vehicles -	25% straight line
Office equipment -	10% straight line
Computer equipment -	33% straight line

REDEEMING OUR COMMUNITIES

Notes to the Accounts

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

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

2 Legal statuses of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income from grants, donations and legacies

	2021 £	2020 £
Gifts and grants	<u>157,353</u>	<u>494,182</u>
	<u>157,353</u>	<u>494,182</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

REDEEMING OUR COMMUNITIES

Notes to the Accounts

4 Income from charitable activities

	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
General charitable activities	218,502	36,372
Billed services – Local Authorities	19,483	38,745
Billed services - Community Groups	209,650	36,603
Fundraising	<u>2,372</u>	<u>126</u>
Total	<u>450,007</u>	<u>111,846</u>

5 Investment income

All of the charity's investment income of £157 (2020: £382) arises from money held in interest bearing deposit accounts.

6 Analysis of expenditure on charitable activities

	2021 £	2020 £
Project expense	36,705	33,054
Conferences and events	7,253	14,121
Advertising and publicity	5,481	4,459
Intern costs	4,276	3,893
Telephone	74	40
Travel and subsistence	23,053	43,784
Professional fees	374	37,017
Building and equipment maintenance	20,309	9,989
Utilities	33,014	31,055
Wages and salaries	423,562	376,882
National Insurance	26,804	23,018
Pension	31,647	44,865
Depreciation	7,340	190
Governance costs (see note 8)	6,984	8,264
Support costs (see note 8)	<u>53,899</u>	<u>20,521</u>
Total	<u>680,776</u>	<u>651,147</u>

Expenditure on charitable activities was £680,776 (2020: £651,147) of which £636,624 was unrestricted (2020: £545,987) and £44,152 was restricted (2019: £105,160)

REDEEMING OUR COMMUNITIES

Notes to the Accounts

7 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 6) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	Analysis of support and governance costs			Basis of apportionment
	General support	Governance Function	Total	
	£	£	£	
General office	53,899	-	53,899	area equivalents
Accounting and payroll	-	5,484	5,484	governance
Independent Examiners	-	1,500	1,500	governance
Total	<u>53,899</u>	<u>6,984</u>	<u>60,883</u>	

8 Net income for the year

This is stated after charging:

	2021 £	2020 £
Depreciation	7,340	190
Independent examiner's fees	<u>1,500</u>	<u>1,380</u>

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2021 £	2020 £
Salaries and wages	423,562	376,882
Social security costs	26,804	23,018
Pension costs	<u>31,646</u>	<u>44,864</u>
	<u>482,012</u>	<u>444,764</u>

No employees had employee benefits in excess of £60,000 (2020: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity trustees received payment for professional or other services supplied to the charity (2020: £nil).

REDEEMING OUR COMMUNITIES

Notes to the Accounts

The key management personnel of the charity comprise the trustees, the Chief Executive Officer and Finance Director. The total employee benefits of the key management personnel of the charity were £90,000 (2020: £90,000)

10 Staff Numbers

The average monthly head count was 27 staff (2020:23 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2021 Number	2020 Number
Charitable activities	<u>27</u>	<u>23</u>

11 Related party transactions

There were no related party transactions to be reported on in this year, nor where there any last year.

12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Plant machinery £	Motor vehicles £	Office Equipt. £	Total £
Cost:				
As at 1 January 2021	2,896	16,500	15,161	34,557
Additions	4,320	30,350	-	34,670
As at 31 December 2021	<u>7,216</u>	<u>46,850</u>	<u>15,161</u>	<u>69,227</u>
Depreciation:				
As at 1 January 2021	2,894	16,500	14,584	33,978
Charge for the year	1,080	6,070	190	7,340
As at 31 December 2021	<u>3,974</u>	<u>22,570</u>	<u>14,774</u>	<u>41,318</u>
Net book value				
As at 1 January 2021	<u>2</u>	<u>-</u>	<u>577</u>	<u>579</u>
As at 31 December 2021	<u>3,242</u>	<u>24,280</u>	<u>387</u>	<u>27,909</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

14 Stock

	2021 £	2020 £
Finished goods and goods for resale	<u>1,500</u>	<u>1,500</u>

15 Debtors

	2021 £	2020 £
Trade debtors	<u>9,708</u>	<u>10,293</u>
	<u>9,708</u>	<u>10,293</u>

16 Creditors: amounts falling due within one-year

	2021 £	2020 £
Trade creditors	12,189	1,039
Accruals and deferred income	1,500	1,500
Other taxation and social security	<u>15,831</u>	<u>14,243</u>
	<u>29,520</u>	<u>16,782</u>

17 Creditors: amounts falling due in more than one-year

	2021 £	2020 £
Bank bounce back loan	<u>50,000</u>	<u>50,000</u>

18 Contingent assets – legacy income

As at 31 December the charity had not been notified of any legacy income or prospective legacy income.

19 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 January 2021 £	Income £	Expenditure £	Transfers £	Funds 31 December 2021 £
General fund	<u>471,517</u>	<u>666,419</u>	<u>(636,624)</u>	<u>-</u>	<u>501,312</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

Previous year:	Balance				Funds
	1 January	Income	Expenditure	Transfers	31 December
	2020				2020
	£	£	£	£	£
General fund	330,935	686,569	(545,987)	-	471,517

Notes to the Accounts

Analysis of movements in restricted funds

	Balance at				Funds
	1 January	Income	Expenditure	Transfer	31 December
	2021				2021
	£	£	£	£	£
Restricted funds	24,176	24,172	(44,152)	-	4,196
	24,176	24,172	(44,152)	-	4,196

20 Analysis of net assets between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	27,909	-	-	27,909
Cash at bank and in hand	541,715	-	4,196	545,911
Other net current assets/(liabilities)	(68,312)	-	-	(68,312)
Total	501,312	-	4,196	505,508

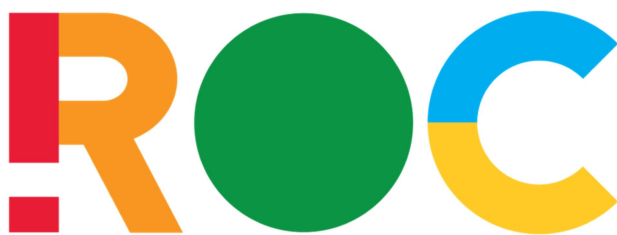
Analysis of net assets between funds – previous year

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	579	-	-	579
Cash at bank and in hand	525,927	-	24,176	550,103
Other net current liabilities	(54,989)	-	-	(54,989)
Total	471,517	-	24,176	495,693

REDEEMING OUR COMMUNITIES**Notes to the Accounts****21 Reconciliation of net movement in funds to net cash flow from operating activities**

	2021	2020
	£	£
Net movement in funds	9,815	135,859
Add back depreciation charge	7,340	190
Deduct interest income shown In investing activities	(157)	(382)
Decrease (increase) in stock	-	-
Decrease (increase) in debtors	585	5,203
Increase in long term creditors	-	50,000
Increase (decrease) in creditors	<u>12,738</u>	<u>2,444</u>
Net cash provided in operating activities	<u>30,321</u>	<u>193,314</u>

Accounts



Registered Charity Number: 1139817

Registered Company Number: 07327258

REDEEMING OUR COMMUNITIES
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020



REDEEMING OUR COMMUNITIES

Reports and accounts

Contents

	Page
Trustees' Report	3
Statement of Directors'/Trustees' Responsibilities	5
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	10
Statement of cash flows	11
Notes to the accounts	12

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2020

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and 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 2018).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Purpose and Activities of the Charity

The Charity's objectives are:

Redeeming Our Communities (ROC) exists to enable people of goodwill to work together for safer, kinder communities. We encourage churches and statutory agencies to cooperate in discussing community strengths and needs and to collaborate in mutually resourced projects delivered primarily through volunteers.

Activities of the Charity

We are mindful of the Charity Commission's guidance regarding the need to operate for the benefit of the public. We organize and support Community Engagement Projects (ROC Conversations) to which are invited: local people of goodwill; leaders, officers and members of churches, statutory agencies and other local groups. These projects include the appointment of an inter-agency Action Team which according to local opportunities and resources, we assist in establishing new local projects; recruiting, training and vetting volunteers; fundraising and monitoring.

Achievements and performances

2020 has been a challenging year for ROC. History will record the disruption that affected the entire world as a result of the COVID-19 pandemic. Our hopes and plans for the year were stopped in their tracks from March to September during which time we were unable to function in anything like our normal way. Our core business is very event-focused and, despite our being recognised as the Home Office's preferred provider of community engagement, we were unable to organise any ROC Conversations after the end of March. We had been booked to provide 23 such events in the first Quarter of the year and did manage to complete 16 of these. Of the remainder, 1 was delivered as an online event and the other 6 were carried over into 2021 to be delivered either online or in-person once the restrictions allow.

We managed to continue supporting the new Action Groups via online meetings and many of these organised specific projects aimed at supporting those most affected by the pandemic.

We also redesigned our Mentoring Scheme to enable volunteers to be trained online and to mentor people over the telephone; ROC Telementors has been extremely effective and has helped over 250 families across the UK.

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2020

We also redesigned our Mentoring Scheme to enable volunteers to be trained online and to mentor people over the telephone; ROC Telementors has been extremely effective and has helped over 250 families across the UK.

- ROC gardens was able to operate in a reduced capacity for much of the year and is well placed to continue into 2021.
- ROC Restore also continued as an online and phone service, again in a reduced capacity for much of the year.
- We are extremely grateful for the Government support we received through the Furlough Scheme and the Business Interruption Grants Scheme.

Financial Review

Going concern

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

Policies on reserves

The Trustees consider that the charity should maintain reserves sufficient to cover three months overheads amounting to £64,000 and a further contingency of £30,000. The charity has reserves in excess of this at the year-end.

Availability and adequacy of assets of the funds.

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The Statement of Financial Activities show net incoming resources for the year of a revenue nature of £135,859 (2019 outgoing resources: £78,466)

The total reserve at the yearend stand at £359,834 (2019: £359,834).

Free unrestricted liquid reserves amounted to £320,705 (2019: £313,935).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Plans for future periods

Our hopes for 2021 are that the pandemic will ease sufficiently to allow us to move back into our normal service as soon as possible. We will continue to deliver events and projects via telephone and internet while in-person contact is restricted.

Reference and administrative details

Date of incorporation	29 July 2007
Company Registration Number	07327258
The Registered Office is	The Fuse, Warburton Lane, Partington,
Manchester, M31 4BU	
Charity Registration Number	1139817

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2020

Directors and trustees

Julia Robertson
Sir Peter Fahy
David Smart
Paul Blakey
Angela Williams (appointed 16 January 2020)

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act.

The Trustees are legally responsible for the overall management and control of all aspects of ROC's work. They meet two or three times a year to approve the annual budget and to review progress with the strategic plan objectives for the year. Day to day management of the work is delegated to the Executive Management Team.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee, incorporated on 29 July 2007 and registered as a charity on 21 August 2007. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity.

The directors are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington
Wirral, CH63 8PP

Bankers

Barclays Bank plc
Leicester
LE 87 2BB

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each 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

REDEEMING OUR COMMUNITIES

The report of the Trustees for the year ended 31 December 2020

and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

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

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of Trustees on 21 September 2021

Director and Trustee

REDEEMING OUR COMMUNITIES

Independent Examiner's Report to the Trustees of the Charity

Report of the Independent Examiners to the Trustees on the account of the Charity for the year ended 31 December 2020

I report on the financial statement of the charitable company on page 8 to 20 for the year ended 31 December 2020.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given as to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention;

1. Which gives me reasonable cause to believe that in any material respect the requirements;
 - To keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Wright, Chartered Accountant,
Elpizo Limited,
13 Village Road,
Higher Bebington,
Wirral. CH63 8PP



The date upon which my opinion is expressed is: 21 September 2021

REDEEMING OUR COMMUNITIES
Statement of Financial Activities
For the year ended December 2020

		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
	Notes				
Income					
Donations, grants and legacies	3	393,745	100,437	494,182	434,746
Income from charitable activities					
	4	111,846	-	111,846	235,941
Covid grants		180,596	-	180,596	-
Investment Income	5	382	-	382	683
Total Income		686,569	100,437	787,006	671,370
Expenditure					
Expenditure on charitable activities	6	545,987	105,160	651,147	592,904
Total expenditure		545,987	105,160	651,147	592,904
Net income/(expenditure) for the year		140,582	(4,723)	135,859	78,466
Gross transfer between funds		-	-	-	-
Net movement in funds		140,582	(4,723)	135,859	78,466
Reconciliation of funds:					
Total funds brought forward		330,935	28,899	359,834	281,368
Total funds carried forward		471,517	24,176	495,693	359,834

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operation

The notes on page 12 to 20 form an integral part of these accounts

REDEEMING OUR COMMUNITIES**Statement of Financial Activities****For the year ended December 2020****Income and Expenditure Account as required by the Companies Act for the year ended 31 December 2020**

	2020	2019
	£	£
Turnover	786,624	670,687
Direct costs of turnover	<u>649,767</u>	<u>591,524</u>
Gross surplus	<u>136,857</u>	<u>79,163</u>
Governance costs	<u>1,380</u>	<u>1,380</u>
Operating surplus	<u>135,477</u>	<u>77,783</u>
Interest receivable	<u>382</u>	<u>683</u>
Surplus on ordinary activities before tax	<u>135,859</u>	<u>78,466</u>
Retained surplus for the financial year	<u>135,859</u>	<u>78,466</u>

All activities derive from continuing operations

The notes on pages 12 to 20 form integral part of these accounts.

REDEEMING OUR COMMUNITIES**Company Number****07327258****Balance Sheet****As at 31 December 2020**

		2020		2019	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	13		<u>579</u>		<u>4</u>
Total fixed assets			579		4
Current Assets					
Stock	14	1,500		1,500	
Debtors	15	10,293		15,496	
Cash at the bank and in hand		<u>550,103</u>		<u>357,167</u>	
Total current assets		561,896		374,163	
Creditors: -					
Amount due within one year	16	<u>(16,782)</u>		<u>(14,333)</u>	
Net current assets			<u>445,114</u>		<u>359,830</u>
Total assets less current liabilities			445,693		359,834
Creditors: amounts falling due after more than one year					
	17		<u>50,000</u>		<u>-</u>
Net assets			<u>495,693</u>		<u>359,834</u>
The funds of the charity					
Unrestricted income funds					
Unrestricted revenue accumulated funds	19		471,517		330,935
Restricted revenue funds					
Restricted revenue accumulated funds	19		<u>24,176</u>		<u>28,899</u>
Total charity funds			<u>495,693</u>		<u>359,834</u>

The directors are satisfied that the year ended on 31 December 2020 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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.

Julia Robertson**Approved by the board of Trustees on 21 September 2021****The notes on page 12 to 20 form an integral part of these accounts**

REDEEMING OUR COMMUNITIES
Statement of Cash Flows
For the year ended 31 December 2020

	Notes	2020 £	2019 £
Cash used in operating activities	21	<u>193,314</u>	<u>73,834</u>
Cash flows from investing activities			
Interest Income		382	683
Purchase of tangible fixed assets		<u>(760)</u>	<u>-</u>
Cash provided by (used in) investing activities		<u>(378)</u>	<u>683</u>
 Increase (decrease) in cash and cash equivalents in the year		 <u>192,936</u>	 <u>74,517</u>
 Cash and cash equivalent at the beginning of the year		 <u>357,167</u>	 <u>282,650</u>
 Total cash and cash equivalent at the end of the year		 <u>550,103</u>	 <u>357,167</u>

REDEEMING OUR COMMUNITIES
Notes to the Accounts
For the year ended 31 December 2020

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) 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 application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2018) – (Charities SORP(FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

b) Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

REDEEMING OUR COMMUNITIES

Notes to the Accounts

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

i) Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a straight-line basis as follows:

Asset Category	Annual rate
Plant and machinery -	25% straight line
Motor vehicles -	25% straight line
Office equipment -	10% straight line
Computer equipment -	33% straight line

REDEEMING OUR COMMUNITIES

Notes to the Accounts

j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

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

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

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

2 Legal statuses of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income from grants, donations and legacies

	2020 £	2019 £
Gifts and grants	<u>494,182</u>	<u>434,746</u>
	<u>494,182</u>	<u>434,746</u>

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

REDEEMING OUR COMMUNITIES

Notes to the Accounts

4 Income from charitable activities

	Unrestricted Funds 2020 £	Unrestricted Funds 2019 £
General charitable activities	36,372	35,992
Billed services – Local Authorities	38,745	81,363
Billed services - Community Groups	36,603	110,035
Fundraising	126	8,551
Total	<u>111,846</u>	<u>235,941</u>

5 Investment income

All of the charity's investment income of £382 (2019: £683) arises from money held in interest bearing deposit accounts.

6 Analysis of expenditure on charitable activities

	2020 £	2019 £
Project expense	33,054	31,308
Conferences and events	14,121	16,170
Advertising and publicity	4,459	7,825
Intern costs	3,893	4,897
Volunteer expenses	-	-
Telephone	40	542
Travel and subsistence	43,784	37,422
Professional fees	37,017	29,430
Building and equipment maintenance	9,989	24,459
Utilities	31,055	30,460
Motor expenses	-	688
Wages and salaries	376,882	366,448
National Insurance	23,018	12,183
Pension	44,865	1,412
Depreciation	190	856
Governance costs (see note 8)	8,264	1,500
Support costs (see note 8)	<u>20,521</u>	<u>27,301</u>
Total	<u>651,147</u>	<u>592,904</u>

Expenditure on charitable activities was £651,147 (2019: £592,904) of which £545,897 was unrestricted (2019: £388,848) and £105,160 was restricted (2019: £204,056)

REDEEMING OUR COMMUNITIES

Notes to the Accounts

7 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are apportioned between the charitable activities undertaken (see note 6) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

	Analysis of support and governance costs			Basis of apportionment
	General support	Governance Function	Total	
	£	£	£	
General office	20,521	-	20,521	area equivalents
Accounting and payroll	-	6,884	6,884	governance
Independent Examiners	-	1,380	1,380	governance
Total	20,521	8,264	28,785	

8 Net income for the year

This is stated after charging:

	2020 £	2019 £
Depreciation	190	856
Independent examiner's fees	<u>1,380</u>	<u>1,380</u>

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

	2020 £	2019 £
Salaries and wages	376,882	366,448
Social security costs	23,018	12,183
Pension costs	<u>44,864</u>	<u>1,412</u>
	<u>444,764</u>	<u>386,043</u>

No employees had employee benefits in excess of £60,000 (2019: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with charity in the year (2019: £nil) neither were they reimbursed expenses during the year (2019: £nil). No charity trustees received payment for professional or other services supplied to the charity (2019: £nil).

REDEEMING OUR COMMUNITIES

Notes to the Accounts

The key management personnel of the charity comprise the trustees, the Chief Executive Officer, Finance Director. The total employee benefits of the key management personnel of the charity were £80,000 (2019: £80,000).

10 Staff Numbers

The average monthly head count was 18 staff (2019:18 staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

	2020 Number	2019 Number
Charitable activities	<u>18</u>	<u>18</u>

11 Related party transactions

There were no related party transactions to be reported on in this year, nor where there any last year.

12 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Plant machinery £	Motor vehicles £	Office Equipt £	Total £
Cost:				
As at 1 January 2020	2,896	16,500	14,401	33,797
Additions	-	-	760	760
As at 31 December 2020	<u>2,896</u>	<u>16,500</u>	<u>15,161</u>	<u>34,557</u>
Depreciation:				
As at 1 January 2020	2,894	16,500	14,394	33,788
Charge for the year	-	-	190	190
As at 31 December 2020	<u>2,894</u>	<u>16,500</u>	<u>14,584</u>	<u>33,978</u>
Net book value				
As at 1 January 2020	<u>2</u>	<u>-</u>	<u>2</u>	<u>4</u>
As at 31 December 2020	<u>2</u>	<u>-</u>	<u>577</u>	<u>579</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

14 Stock

	2020 £	2019 £
Finished goods and goods for resale	<u>1,500</u>	<u>1,500</u>

15 Debtors

	2020 £	2019 £
Trade debtors	<u>10,293</u>	<u>15,496</u>
	<u>10,293</u>	<u>15,496</u>

16 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	1,039	4,534
Accruals and deferred income	1,500	1,500
Other taxation and social security	<u>14,243</u>	<u>8,299</u>
	<u>16,782</u>	<u>14,333</u>

17 Creditors: amounts falling due in more than one year

	2020 £	2019 £
Bank bounce back loan	<u>50,000</u>	<u>-</u>

18 Contingent assets – legacy income

As at 31 December the charity had not been notified of any legacy income or prospective legacy income.

19 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 January 2019 £	Income £	Expenditure £	Transfers £	Funds 31 December 2019 £
General fund	<u>330,935</u>	<u>686,569</u>	<u>(545,987)</u>	<u>-</u>	<u>471,517</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

Previous year:	Balance				Funds
	1 January	Income	Expenditure	Transfers	31 December
	2019				2019
	£	£	£	£	£
General fund	<u>330,935</u>	<u>524,728</u>	<u>(388,848)</u>	<u>-</u>	<u>330,935</u>

Analysis of movements in restricted funds

	Balance at				Funds
	1 January	Income	Expenditure	Transfer	31 December
	2020				2020
	£	£	£	£	£
Restricted funds	28,899	100,437	(105,160)	-	24,176
Big Lottery Fund	16,481	59,556	(59,556)	-	16,481
Rural Communities Network	-	1 1,542	(3,847)	-	7,695
Blackpool Coastal Housing	-	9,510	(9,510)	-	-
Northern Ireland	-	19,829	(19,829)	-	-
Peter Kershaw Trust	8,325	-	(8,325)	-	-
Halifax Foundation	<u>4,093</u>	<u>-</u>	<u>(4,093)</u>	<u>-</u>	<u>-</u>

20 Analysis of net assets between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	579	-	-	579
Cash at bank and in hand	525,927	-	24,176	550,103
Other net current assets/(liabilities)	<u>(54,989)</u>	<u>-</u>	<u>-</u>	<u>(54,989)</u>
Total	<u>471,517</u>	<u>-</u>	<u>162,616</u>	<u>495,693</u>

REDEEMING OUR COMMUNITIES

Notes to the Accounts

Analysis of net assets between funds – previous year

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	4	-	-	4
Cash at bank and in hand	328,268	-	28,899	357,167
Other net current liabilities	<u>2,663</u>	-	-	<u>2,663</u>
Total	<u>330,935</u>	-	<u>86,313</u>	<u>359,834</u>

21 Reconciliation of net movement in funds to net cash flow from operating activities

	Charity	
	2020 £	2019 £
Net movement in funds	135,859	78,466
Add back depreciation charge	190	856
Deduct interest income shown In investing activities	(382)	(683)
Decrease (increase) in stock	-	-
Decrease (increase) in debtors	5,203	(4,844)
Increase in long term creditors	50,000	-
Increase (decrease) in creditors	<u>2,444</u>	<u>39</u>
Net cash provided in operating activities	<u>193,314</u>	<u>73,834</u>