

Rotherham Ethnic Minority Alliance Limited

**Financial Statements for the
year ended 31st March 2023**

Charity number: 1140365
Registered England and Wales

Company number: 04730630
Company limited by guarantee

Rotherham Ethnic Minority Alliance Limited
Contents of the financial statements
for the year ended 31st March 2023

	Page
Administrative details	1
Trustees (Directors) annual report	2 - 3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance sheet	6
Notes to the accounts	7 - 11

Charity registered number	1140365 (Registered on 11 th February 2011)
Company registration number	04730630 (Registered on 3 rd February 2011)
Trustees (Directors)	Sithule Mguni Tongesayi Gumbo Angham Ahmed A A Massanga Mouyabila Mohammed Ramzan Olushola Waheed Oshodi-Shidi Gillian Margaret Haggie
Registered address	The Unity Centre St Leonards Road Rotherham S65 1PD
Bankers	Cooperative Bank Plc PO Box 250 Delf House, Southway Skelmersdale WN8 6WT CAF (Charities Aid Foundation) 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4TA Unity Trust Bank Plc, Nine Brindleyplace, Birmingham, B1 2HB
Independent Examiner	Heera Singh FMAAT HSL Accountancy Solutions Ltd Enterprise House 61a Carr House Road Doncaster DN1 2BY

The Trustees, who are also Directors of the charity for the purposes of the Companies Act, submit their annual report and financial statements for the year ended 31st March 2023.

Exemptions

The Trustees have taken advantage of the exemptions available to small companies, including the audit exemption (see statement on balance sheet).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal and administrative information

The company was formerly part of the Rotherham Racial Equality Council and was incorporated on 11th April 2003 as a company limited by guarantee, without a share capital.

The company's governing document is its Memorandum and Articles of Association. Rotherham Ethnic Minority Alliance obtained charitable status on 11th February 2011.

Principal activity

The company's principal activity continued to be to act as an infrastructure organisation that supports and guides the development of the Black and Ethnic Minority voluntary and community sector and organisations in Rotherham.

Organisation

The company is governed by the directors who determine the strategic direction and policy. The day to day running of the company is carried out by its staff.

Investments

The Memorandum of Association permits the company to deposit or invest funds, not immediately required, in any matter, subject to any conditions or consents as may, for the time being, be imposed or required by law.

Review of Activity

This year there was somewhat of a return to normal. With the pandemic easing, we tentatively returned to our pre-pandemic activity whilst still coming to terms with the impact of Covid-19 on our work and on the lives of the people we support. The pandemic has shone a light on the inequalities that exist in society and the growing squeeze on household income draws this into even sharper focus.

Demand for our advice services continues to grow. Our Community Navigator supported nearly 300 clients with settlement support (benefits, accessing healthcare, registering children in education). Our Immigration adviser helped to secure 72 positive Home Office decisions as well as 100's of interventions to support our refugee and asylum community with family reunions, housing and travel documentation.

We continued to support our member organisations to deliver to their communities. Whether it's advising boards of trustees, helping with recruitment or finding funding, we have helped our members to bring in resources and improve service delivery. Our funding support helped secure over £110,00 for our member organisations.

REMA is confident that by continuing to champion the role of BME communities in civil society and with the professionalism of board and staff, the organisation is in a strong position to withstand a difficult operating environment during the forthcoming year.

For a more detailed review of our activities, please see our "Annual Report 2022" (copies available online and upon request) Finally, we wish to express gratitude to the directors, the staff team, partners and most of all the volunteers and wider communities of Rotherham for their support in ensuring that REMA remains a force for change. REMA intends to build on the achievements to date and looks forward to being part of a more robust BME voluntary and community sector.

Reserves policy

The directors have discussed a reserves policy and have developed a formal policy.

The reserves policy aims to ensure Rotherham Ethnic Minority Alliance activities could continue during a period of unforeseen difficulties. The directors consider a target amount of free reserves to be set at between 3 and 6 months of current expenditure. Having reserves will enable the organisation to operate in the short term and to satisfy legal obligations in the event of the end of funding, a major reduction in funding, or a delay in further funding becoming available. Reserves can also be drawn upon in an emergency or to take advantage of unexpected opportunities.

Risk management

The major risks to which the company are exposed are examined and reviewed regularly and systems have been established to mitigate any risks identified. Major external risks to funding are currently being reviewed by the directors. Internal risks are minimised by procedures for authorisation of all transactions and to ensure a high quality of service delivery throughout the organisation.

Statement of Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Statement of Directors and Trustees' responsibilities

The trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure of the charitable company and the group for that period. In preparing these 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 charitable company will continue in business.

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

Small company provisions:

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed on behalf of the company's trustees (directors):

Signed: *RAHMEH*

Name and Position:

Date:

27/09/2023

ANATHAM AHMED

DIRECTOR

Rotherham Ethnic Minority Alliance Limited
Independent Examiners report to the Trustees (Directors)
for the year ended 31st March 2023

I report on the accounts of the Rotherham Ethnic Minority Alliance Limited for the year ended 31 March 2023 which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Heera Singh FMAAT



Date: 3rd October 2023

HSL Accountancy Solutions Ltd
Enterprise House
61a Carr House Road
Doncaster
DN1 2BY

Rotherham Ethnic Minority Alliance Limited
Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31st March 2023

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£	£
Income from:	2					
Grants and donations		25,130	0	207,183	232,313	264,207
Charitable activities		25,175	0	0	25,175	26,527
Investments		179	0	0	179	19
Other		0	0	0	0	0
Total		50,484	0	207,183	257,667	290,754
Expenditure on:	3					
Raising funds		1	0	300	301	107
Charitable activities		34,358	0	211,840	246,198	241,967
Other					0	0
Total		34,359	0	212,140	246,499	242,074
Net income/(expenditure) before transfers		16,125	0	-4,957	11,168	48,680
Transfers between funds	7	-2,592	6,188	-3,596	0	0
Net movement in funds after transfers		13,533	6,188	-8,553	11,168	48,680
Balance brought forward at 1st April 2022		151,277	59,071	31,027	241,375	192,695
Balance carried forward at 31st March 2023		164,810	65,259	22,474	252,542	241,375

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

Rotherham Ethnic Minority Alliance Limited
Balance sheet
As at 31st March 2023

	Notes	2023 £	2022 £
Fixed Assets		0	
Current Assets			
Debtors	4	31,113	6,377
Cash at bank & in hand		244,793	250,669
		<u>275,906</u>	<u>257,046</u>
Liabilities			
Creditors - amounts due within one year	5	<u>-23,364</u>	-15,671
Net current assets		252,542	241,375
Net assets		<u>252,542</u>	<u>241,375</u>
Funds of the company			
Unrestricted Funds	7	164,810	151,277
Designated Funds		65,259	59,071
Restricted Funds		<u>22,474</u>	<u>31,027</u>
Total funds		<u>252,542</u>	<u>241,375</u>

For the year 31st March 2023, the company is entitled to the audit exemption under section 477 (2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

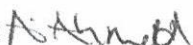
- ensuring the company keeps accounting records which comply with section 386; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and its profit or loss for the financial year, in accordance with the requirement of the companies Act 2006 relating to accounts, so far as is applicable to the company.

Small company provisions:

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The directors declare that they have approved the accounts above.

Signed on behalf of the company's directors:

Signed: 

Name and Position: Mrs Angham Ahmed, Director

Date: 27/09/2023

The accounting policies and notes on pages 7 to 11 form part of these financial statements.

1. Accounting policies

1.1.1. Basis of preparation

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- The Charities Act 2011
- The Companies Act 2006
- The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS102
- Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

1.1.2. The charity meets the definition of a public benefit entity as defined by FRS 102.

1.1.3. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.1.4. All figures presented in the statements and supporting notes have been rounded to the nearest pound.

1.2. Incoming resources

These are included in the Statement of Financial Activities. Incoming resources are recognised when:

- The company becomes entitled to the resources
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fund-raising or contract income) the incoming resources and related expenditure are reported gross in the Statement of Financial Activities.

Grants and donations are only included in the Statement of Financial Activities when the company has unconditional entitlement to the resources.

Contractual income is only included in the Statement of Financial Activities once the related goods or performance related services have been delivered.

Investment income is included in the accounts when receivable.

1.3. Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs. The expenditure has been analysed but usage.

Professional fees include those costs associated with meeting constitutional and statutory requirements, including Accountancy fees.

1.4. Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.5. Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, or, if gifted, at the value to the company on receipt.

1.6. Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.7. Creditors

Creditors 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 are normally recognised at their settlement amount, usually the invoice amount. Accrued charges are normally valued at their settlement amount.

1.8. Taxes

The company is not VAT registered. As a Charity the company is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

2. Income from:

	General Fund	Restricted Fund	Total 2023	Total 2022
	£	£	£	£
Grants and donations				
Grants				
Awards for all - Community Fund	0	0	0	9,975
Controlling Migration Fund	0	0	0	20,118
European Union Settlement Scheme Multiply	0	0	0	1,854
	0	13,500	13,500	0
Rotherham Federation of Communities	0	0	0	26,000
Rotherham MBC - Community Champion	0	0	0	9,665
Single Infrastructure Grant	0	38,500	38,500	58,000
The National Lottery Community Fund	0	155,183	155,183	127,849
Yorkshire Sports	0	0	0	300
Donations				
General	25,130	0	25,130	10,446
	25,130	207,183	232,313	264,207
Charitable activities				
Contracts and commissioning				
AGE UK	12,426	0	12,426	0
The University of Sheffield	4,843	0	4,843	0
Sheffield Hallam	0		0	3,100
Rotherham NHS	0		0	2,250
University of Aberdeen	0		0	2,288
General fundraising	0		0	2,817
Consultancy	17,500	0	17,500	10,000
Room hire and facilitation	7,675	0	7,675	6,072
	25,175	0	25,175	26,527
Investments				
Bank interest	179	0	179	19

3. Expenditure on

	General Fund	Restricted Fund	Total 2023	Total 2022
	£	£	£	£
Raising funds				
Advertising and publicity	1	300	301	107
Charitable activities				
Establishment - Repairs & Maintenance	205	3,121	3,326	2,598
Legal & Professional fees	15	1,620	1,636	1,529
Meetings & Events	924	19,989	20,913	31,408
Office expense - General	2,044	9,779	11,823	9,255
Office expense - Telephone & Internet	82	1,017	1,099	983
Staff costs	9,651	140,260	149,911	124,545
Travel & Training	0	1,248	1,248	2,358
Sessional & Temporary Staff	21,437	34,104	55,541	68,692
Volunteer expenses	0	700	700	600
Total	34,359	212,140	246,499	242,074

4. Staff costs

	2023 £	2022 £
Salaries	134,055	110,776
Social security costs	10,848	8,322
Pension	5,008	5,447
	149,911	124,545

No person received emoluments of more than £60,000.in the year. (Nil: 2022)

The average number of staff during the year was 4.2 Full Time Equivalent (3.2 : 2022).

5. Fixed assets

There were no fixed assets during the period of these accounts.

6. Debtors and creditors

	2023 £	2022 £
Trade debtors	30,143	5,449
Prepayments	970	928
	31,113	6,377
Creditors due in one year	-23,364	-15,671
Deferred income	0	0
	-23,364	-15,671

7. Movement of funds

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
Unrestricted funds					
General funds	151,277	50,484	-34,359	-2,591	164,810
Designated funds					
Reserves	59,071	0	0	6,188	65,259
Restricted funds					
Awards for all - Community Fund	7,547	0	-7,547	0	0
European Union Settlement Scheme	1,327	0	-201	0	1,126
Multiply	0	13,500	-13,500	0	0
Rotherham Federation of Communities	3,108	0	0	-3,108	0
Rotherham MBC - Community Champion	489	0	0	-489	0
Single Infrastructure Grant	5,000	38,500	-38,795	0	4,705
The National Lottery Community Fund	13,555	155,183	-152,096	0	16,642
Yorkshire Sports	0	0	0	0	0
Total funds	241,375	257,667	-246,499	0	252,542

Designated funds

The designated funds are unrestricted in nature. These funds have been set aside by the Trustees in accordance with the Charity's Reserves Policy, which is, to have at least 3 months operating costs, staff redundancy costs and closure costs, and an alternative accommodation.

Restricted funding (Projects)	Funder	Description
Community Fund (Speak - Support - Settle)	The National Lottery Community Fund	One-stop solution for providing Community-based advice and support solution
Multiply	RMBC	To provide numeracy support and training to services to Rotherham residents aged 19+, who do not already have a Level 2 qualification in Mathematics
Single Infrastructure Grant	RMBC	Infrastructure support for BME voluntary Community Sector. Engagement and brokerage in the co-design of a comprehensive approach to equalities
Yorkshire Sports		Deliver physical activities in the community
EUSS	RMBC	Provision of European Union Settlement Scheme Advice and Support.
BMHF	Rotherfed	Prevention and promotion for better mental health
Community Champion	RMBC	Support people shown to be most at risk from Coronavirus (Covid19) including those from an ethnic minority background, disabled people and others to follow safer behaviours and reduce the impact of the virus on themselves and those around them.
Community Fund	The National Lottery Community Fund	working with Black communities in Rotherham to cooperate series of Black led workshops for Black History Month
UEFA	Sheffield & Hallamshire CFA	Women of Rotherham - Trying to engage women and girls in their journey to football the proposal is to develop content from local Rotherham (and potential outskirts) residents to capture their story and journey and to celebrate this

8. Company Limited by Guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member, in the event of a winding up, is limited to £1

9. Directors Remuneration

No remuneration was received by any directors in the period of these accounts. Only expenses properly incurred were reimbursed. These expenses have been included under the Volunteer expenses.

10. Related Party Transactions

There were no related party transactions during the period of the accounts

11. Previous period comparison

Where available, the previous periods figures have been included for comparison purposes only.