

**Company Number. 08002099 (England and Wales)**  
**Registered Charity Number. 1156917**

**ROMERO COMMUNITIES**  
**REPORT AND ACCOUNTS**  
**YEAR ENDED 31 MARCH 2022**

**ROMERO COMMUNITIES**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**YEAR ENDED 31 MARCH 2022**

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**ROMERO COMMUNITIES**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31 MARCH 2022**

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| <b>Full name:</b>                                 | <b>Romero Communities</b>  |
| <b>Registered company number:</b>                 | 08002099   |
| <b>Registered Charity Number</b>                  | 1156917  |
| <b>Registered office &amp; principal address:</b> | Priory Campus<br>Pontefract Road<br>Lundwood<br>Barnsley<br>S71 5PN  |
| <b>Trustees &amp; Directors:</b>                  | K Moore<br>L Ocallaghan<br>T Scolah<br>L Shepherd  |
| <b>Chairperson:</b>                               | T Scolah   |
| <b>Company Secretary:</b>                         | M Phillips   |
| <b>Independent Examiner:</b>                      | Angela Hayes<br>Community Accountant<br>BCVS Services Limited<br>Priory Campus<br>Pontefract Road<br>Lundwood<br>Barnsley<br>S71 5PN |
| <b>Bankers:</b>                                   | HSBC<br>5 Market Hill<br>Barnsley<br>S70 2PY   |

**ROMERO COMMUNITIES**  
**TRUSTEES' REPORT**  
**YEAR ENDED 31 MARCH 2022**

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The trustees present their report and financial statements for the period 01 April 2021 to 31 March 2022.

**Structure, governance and management**

Romero Communities is a registered charity with the Charity Commission and a company limited by guarantee, governed by its Memorandum and Articles of Association, dated March 2012, most recently amended February 2014. The company has no share capital and the liability of each member in the event of winding-up is limited to a sum not exceeding £1. The affairs of the charity are managed on a day-to-day basis by the trustees who have control of the charity and its property and funds.

**Appointment of trustees**

The trustees are also directors of the company for the purpose of company law. The trustees are elected at the Annual General Meeting. Every trustee must sign a declaration of willingness to act as a charity trustee before being eligible to vote at the meetings.

The trustees who served during the year are listed on page 3 of this report.

**Charitable aims and objectives**

The objectives of the charity are:

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards); crime (either as a victim of crime or as an offender rehabilitating into society).

**Risk Management**

The trustees have ultimate responsibility for identifying and managing risk. The main risk to the organisation is the loss of funding to continue the essential services. The financial position and level of reserves is reviewed at each trustee meeting. The trustees work with an external consultant and funding applications are ongoing. For other areas, the charity has risk management policies and procedures in place which are reviewed regularly by the trustees.

**Public Benefit Statement**

In shaping the objectives for the year the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

ROMERO COMMUNITIES  
TRUSTEES' REPORT continued  
YEAR ENDED 31 MARCH 2022

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### **Report of the Trustees on activities undertaken and achievements during the period.**

As a Board of Trustees, volunteers, paid workers, partner organisations, we have continued to respond and make changes to our delivery methods of Romero Support and Guidance. This year we have made changes to our delivery as we return to a more 'normal' way of working. We are pleased to share the following update and hope to give the reader a clear picture of our development and achievements. We hope this report will enable us to move into 2022/2023 without facing restrictions, allowing us the chance to build on our future and address any areas of our work which require improvement or further development.

#### **WHO IS INVOLVED IN DELIVERING OUR WORK**

We are led by our Board of Trustees. We have retained our Board members, even though this has had its problems. As individuals, Board members and workers alike we have come through 2021/22 still unified and determined to take our work forward. **A big thank you to Lorraine, Keith, Lynn and Trevor.**

#### **OUR ACTIVITIES**

##### **Romero Support and Guidance - overview**

**A big thank you** to our volunteers and workers:

Thanks to **Maria**, her dedicated work ensures our systems are well supported and adapted in line with the needs of our work. She has delivered a daily telephone service 'triaging' callers and ensuring our support for them is coordinated and referred to our team. This was invaluable throughout the Pandemic and we are very fortunate that Maria has been willing to carry this out as part of our links between customers, workers and partners. This means we offer a responsive service for customers who have told us *'it's great to get a reply and my needs are acted on straightaway'*. Maria then coordinates contact with one of our sessional workers.

Thanks to **Lorraine** who is dedicated to carrying out her volunteer role, making calls to customers. The calls gather feedback from customers seeking support. This information provides valuable information to support our applications for funding and for reports required by them.

Thanks to **Linda** who supports our Drop-In and brings her vast experience as a key worker for Citizens Advice Barnsley to our work.

Thank you to **Alan** who approached us to organise a fundraising event following help we gave to his daughter. This was delayed during Covid but is now planned as a 2022 Xmas Ceilidh. The music and Ceilidh will be performed 'free of charge' by Penistone Folk Ensemble.

Thanks to our sessional Support Workers; **Paula R, Geoff L, and Pete J** who deliver our Support and Guidance service. They are a great 'team' and deliver our sessions with great humility, kindness and efficiency, supported by their extensive knowledge and skills.

Thanks to **Keith** our finance director for the complex and vital work he carries out throughout the year. This work includes daily payments of invoices, keeping accurate and clear accounts, presented to our Board in such a way that we can all understand and agree our spending and budgets. He also works with Paula to ensure efficient payments to our customers of monies awarded to them by ACTS 435 and maintaining monthly payments to our sessional workers. In addition he produces, in a timely manner, our annual accounts for audit.

**ROMERO COMMUNITIES**  
**TRUSTEES' REPORT continued**  
**YEAR ENDED 31 MARCH 2022**

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Many thanks also to:

**Trevor** our Chairman who provides us with a vision for the Charity and its future development.

**Lynn** who shares her vast knowledge of the needs of our customers living in the area for many years. Lynn has been a great advocate for our work within the community.

**Lorraine** who in addition to her role as volunteer also shares her vast knowledge of the locality and the emotional needs of our customers with her knowledge and experience as a counsellor.

Thanks to all our Board members for their commitment to our work and for the support they offer our team.

Thanks also to **Louise** for her delivery of professional counselling sessions. These sessions have provided many local people with support which is reported as extremely helpful and enabled people to move forwards.

We reintroduced face to face appointments as restrictions allowed. We have been concerned that many of our existing and potential customers have barriers to accessing our service if they do not have access to telephones and e mail. We have made distanced visits to those who are unable to maintain contact any other way.

Throughout the year we have adapted our recording methods, so we are able to accurately report our work. We have found this to be a pre-cursor to the launch of our new database. The database had some 'hiccups' but as a tailored system we have been able to make adaptations to meet our needs. Referrals from Romero and to Romero have increased and our partner base has increased. We believe this is because some other organisations are experiencing a reduced capacity to deliver their services or the demand for support is vastly oversubscribed. This has changed in the final quarter of this reporting period as partners return to their new ways of working.

Our referrals to Food Banks have increased substantially as have our referrals to the Charity ACTS 435. Many of our ACTS referrals are as a result of a continued joined-up working relationship with Barnsley Citizens Advice debt team, tenant and school support workers or our on-going support helping customers with complex issues. Referrals to ACTS in 95% of cases result in a monetary 'gift' which enables the applicants to pay the required cost of £90 for a Debt Relief Order. The result of this order can change a family's financial situation beyond belief. It also reduces high levels of stress and helps the individual to take control. Alternatively, customers can purchase goods such as washing machines or cover transport costs to work for example, which in turn also reduces levels of worry and stress.

An analysis of our contacts during our first year evidences the prevalence of help needed in the following areas. Benefit applications and help to appeal decisions which are contrary to the outcome anticipated by the customer. This work is intense and requires a great deal of knowledge and skill from our workers. It was particularly difficult coming through and out of restrictions and time consuming as 90% of our contact is by telephone or via e mail. We support many who do not have access to the internet, this can also be difficult when customers have additional needs such as learning difficulties, complex physical and mental health needs, unstable lifestyles which can result in a breakdown of family relationships and even result in homelessness. Employment and unemployment issues, debt, legal, social care needs, housing, and relationship/poor mental health are recorded in our more copious recording.

During the 3<sup>rd</sup> and final quarters of this year's reporting, we were faced with a decision to move into new premises which would better suit the needs of the charity and its future developments. We moved late December 2021 and reopened in January 2022. The move proved to provide us with more space and access to other services who also work in the building.

**ROMERO COMMUNITIES**  
**TRUSTEES' REPORT continued**  
**YEAR ENDED 31 MARCH 2022**

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We would like to take this opportunity to say thank you to **St Helens Church** for 17 years of tenancy that provided local people with the **Romero Centre**, where they could access our Support and Guidance Sessions. We also thank **Barnsley Metropolitan Borough Council** for the support they have offered to us in our new tenancy. The final quarter of this reporting year has proved to be positive for all.

#### **OUR ACTIVITY PLAN**

We continually seek to canvas the views of our customers and the wider community who may or may not have experience of Romero Communities charity or in turn Romero Support and Guidance.

#### **'JOINED UP' SUPPORT'**

Our work is based on positive relationships with partner services and organisations, to deliver a holistic service for our customers. We have continued to work in partnership to deliver our service throughout the Pandemic. Unfortunately, this has been impacted due to forced changes to systems, resources and face to face services which are often vital for many of our customers. We continue to link with other services to deliver holistic support.

#### **ADAPTING TO CHANGE**

Facing another uncertain year was very difficult. The Pandemic and restrictions changed rapidly and unexpectedly and this made it difficult to predict and plan our work. We concentrated on finding alternative ways of working to best meet the needs of our customers. We anticipated opening our 'Drop-In' which underpins all we do. Unfortunately, this was impossible as our premises were restricted. However, as is evident in our recorded contacts, our support has maintained and exceeded expectations. The vaccination and booster roll out gave us some confidence and we introduced some face-to-face appointments for those people who were unable to use the technology, or did not have the technology at their disposal, required so we could help remotely.

As the Omicron variant cases increased, we put our plans to open our normal service on hold. We made the decision to continue working remotely until such time as the guidance changed. At this point we concentrated on assessing our systems and ways of working. We wanted to use some of our capacity to make improvements. The focus was to seek alternative premises as we predicted more demand as our contacts during the year would indicate. Moving at this point would mean a new start once the restrictions were lifted.

#### **PLANNING FOR OUR FUTURE**

We looked to 'Live Well with Covid' in 2021/22. We have identified partner organisations who will deliver free sessions in our space for our customers. To date this includes specialist weekly sessions to support issues such as debt, unemployment, legal issues and adult learning.

We worked from home until we split our time, from 20/04/21, and worked an appointment system 1 day per week and 2 days from home to date.

We planned our return to open 3 days per week as soon as possible. We intend to deliver the 3 days Drop-In and in addition maintain and further develop our methods of contacting and supporting our customers using technology.

To maintain a full service, we needed more worker hours to maintain the demand of work which has increased, not only in numbers but in the complexity of customer issues and the very high levels of stress and anxiety felt by our customers. Our Core service is a Face-to-Face Drop-In. Reviews /evaluations of our work tells us that the face-to-face approach is the most needed and preferred type of support. This is recorded by 95% of our customers.

**ROMERO COMMUNITIES**  
**TRUSTEES' REPORT continued**  
**YEAR ENDED 31 MARCH 2022**

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However, we are reaching more customers via technology, but the demand has been high and to do this we anticipated that we would be unable to maintain that demand alongside the drop-in sessions. We have assessed the need for additional worker hours to ensure that a safe and effective Drop-In can be re-introduced. The additional hours required to support our Drop-In was made possible by a grant from Barnsley Metropolitan Borough Council (Covid Resilience Fund) for 12 months. The Drop-In will allow those people who face barriers to accessing support using technology to seek help to address their issues by visiting the Drop-In.

We introduced a 3-day telephone enquiry/help line. We do not envisage the increase in people we have seen throughout the Covid period to date declining in numbers. We have learned that changing the way we worked has been successful for those people able to use technology and able to verbally communicate and understand using a telephone. We are committed to continue offering this method for those people who may be unable to fit in with our Drop-In times.

We have found accessing other services and organisations on behalf of our customers extremely time consuming. It is apparent that some organisations were not offering a full service and we have found it can be a 'lottery' of who we speak to. We have changed to accommodate the increase in requests for help to complete forms for example, Universal Credit, Personal Independence Payment, Income and Expenditure, or Disability Living Allowance for a child. We have devised ways for forms to be delivered and to be collected. The length of time for helping someone to complete forms has substantially increased. This has been carried out over the telephone or can require several appointments if medical evidence has to be gathered in order to complete the form. We are acting as advocates when people need to complete a DWP formal assessment for benefit claims or appeal the outcome of a decision.

## **OUR CHALLENGES**

The work of Romero Communities is a 'team' effort. We have ambitions for the future to secure long-term funding. We aim to develop ways of 'earning' income, so we do not rely fully on external funds. We realise this will be difficult and will be a long-term goal. We hope to engage people from the community to help us to achieve this. The first step will be to set up a Fundraising Sub-Group, bringing together service users, trustees, volunteers, partner organisations and workers. We continued to work closely with Barnsley CVS, to ensure we work in line with voluntary sector organisations both local and national.

Romero Communities is built on partnerships with other voluntary and statutory organisations and will continue into our future. By working in this way, we hope to bring the best and most appropriate services together to help our customers resolve their problems. The empowerment of individuals is at the forefront of our work, sharing knowledge, encouraging self-help, confidence, self-esteem, and skills which will put people back in control of their own lives.

We try to approach our challenges as opportunities to provide an improved service. We are also very honest and face our challenges realistically. The link between demand, capacity and restrictions placed on us by space can be frustrating at times. We do not want to increase demand to our drop-ins to a point where we have to turn people away, however we are keen to look at ways of managing our sessions to maximise the time available.

We resist having to restrict the time we spend with people in order to help them reach a solution, rather than spending less time and resorting to a 'sticking plaster' approach. We are keen to increase the times of opening in the future. We need to have designated time for networking and liaising/co-working with partner organisations when supporting clients with complex problems. Follow up work with partners takes up approximately 50% of our time.

Our biggest challenge as a small charity is the financial sustainability of this type of work. This is at the forefront of our planning for 2022/23 and beyond.



**ROMERO COMMUNITIES**  
**TRUSTEES' REPORT continued**  
**YEAR ENDED 31 MARCH 2022**

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**Related parties**

The trustees consider that there are no related parties to the charity.

**The charity's policy on reserves**

As a small charity, reliant on public and charitable funding and susceptible to factors beyond the control of the organisation, the trustees recognise the need to keep reserves at a level that will give the organisation stability to enable it to continue to operate in the future and meet all statutory and service delivery obligations. The trustees aim to accumulate reserves equivalent to 3 months' annual expenditure, which equates to a sum of £13,000 in the current financial year. At the year-end, the unrestricted reserve stands at £11,239. (2021: £6,021). The trustees are aware of the need to generate further unrestricted funds to bring reserves to the desired level and this is being addressed in the implementation of the business plans.

**Statement of trustees' responsibilities**

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended. In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees must also 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 which disclose, with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

**Financial Position**

The financial statements are set out in pages 11 to 16. The Statement of Financial Activities shows a surplus for the year of £6,373 (2021: £7,516). The total funds at the year-end stand at £48,607 (2021: £42,234). Total funds include balances remaining on restricted grants of £37,368 and the general reserve of £11,239.

**Small company provisions:**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

**Exemptions**

The trustees have taken advantage of the exemptions available to small companies, including the audit exemption.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the trustees:

Signed: K S Moore

**K Moore, Trustee/ Director**

Date: 14 November 2022

**ROMERO COMMUNITIES**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 MARCH 2022**

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I report on the accounts of the charity, which are set out on pages 11 to 16.

**Respective responsibilities of trustees and examiner**

The 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures 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 independent examiner's report**

My examination was carried out in accordance with 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 the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed At Hayes.

Date: 14 November 2022

Angela Hayes, FMAAT  
Community Accountant  
BCVS Services Limited  
Priory Campus, Pontefract Road, Lundwood, Bamsley, S71 5PN

**ROMERO COMMUNITIES**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(Incorporating an Income & Expenditure Account)**

**YEAR ENDED 31 MARCH 2022**

|  | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2022<br>Total<br>Funds<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 2021<br>Total<br>Funds<br>£ |
|--|------|----------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|-----------------------------|
| <b>Incoming resources</b>              |      |                            |                          |                             |                            |                          |                             |
| Gifts & donations                      |      | 120                        | -                        | 120                         | 245                        | -                        | 245                         |
| Grants received                        | 2    | -                          | 57,800                   | 57,800                      | -                          | 69,962                   | 69,962                      |
| Other income                           |      | 108                        | -                        | 108                         | -                          | -                        | -                           |
| <b>Total incoming resources</b>        |      | <b>228</b>                 | <b>57,800</b>            | <b>58,028</b>               | <b>245</b>                 | <b>69,962</b>            | <b>70,207</b>               |
| <b>Resources expended</b>              |      |                            |                          |                             |                            |                          |                             |
| Sessional workers                      |      | -                          | 40,086                   | 40,086                      | -                          | 47,233                   | 47,233                      |
| Rent & office costs                    |      | -                          | 3,939                    | 3,939                       | -                          | 3,162                    | 3,162                       |
| Insurance                              |      | -                          | 290                      | 290                         | -                          | 140                      | 140                         |
| Printing, stationery & office expenses |      | -                          | 1,685                    | 1,685                       | -                          | 1,938                    | 1,938                       |
| Telephone, computer & internet costs   |      | -                          | 3,870                    | 3,870                       | -                          | 2,581                    | 2,581                       |
| Help packs                             |      | -                          | -                        | -                           | 10                         | 5,416                    | 5,426                       |
| Covid response & PPE                   |      | -                          | -                        | -                           | 189                        | 700                      | 889                         |
| Volunteer expenses                     |      | -                          | 883                      | 883                         | -                          | 662                      | 662                         |
| Accountancy                            | 5    | -                          | 650                      | 650                         | -                          | 625                      | 625                         |
| Away day activities                    |      | -                          | 206                      | 206                         | -                          | -                        | -                           |
| Other expenditure                      |      | 10                         | 36                       | 46                          | -                          | 35                       | 35                          |
| <b>Total resources expended</b>        |      | <b>10</b>                  | <b>51,645</b>            | <b>51,655</b>               | <b>199</b>                 | <b>62,492</b>            | <b>62,691</b>               |
| <b>Net income/(expenditure)</b>        |      | <b>218</b>                 | <b>6,155</b>             | <b>6,373</b>                | <b>46</b>                  | <b>7,470</b>             | <b>7,516</b>                |
| Transfers between funds                | 9    | 5,000                      | (5,000)                  | -                           | -                          | -                        | -                           |
| Total funds brought forward            |      | 6,021                      | 36,213                   | 42,234                      | 5,975                      | 28,743                   | 34,718                      |
| <b>Total funds carried forward</b>     | 9/10 | <b>11,239</b>              | <b>37,368</b>            | <b>48,607</b>               | <b>6,021</b>               | <b>36,213</b>            | <b>42,234</b>               |

The Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

**ROMERO COMMUNITIES**

**BALANCE SHEET**

**AS AT 31 MARCH 2022**

|   | Note | £       | 2022<br>£     | £       | 2021<br>£     |
|---|------|---------|---------------|---------|---------------|
| <b>Fixed assets</b>   |      |         |               |         |               |
| Tangible assets   |      | -       |               | -       |               |
| Total fixed assets  |      |         | -             |         | -             |
| <b>Current assets</b>                                       |      |         |               |         |               |
| Debtors & prepayments                                       | 3    | 248     |               | -       |               |
| Cash at bank and in hand                                    |      | 51,465  |               | 43,442  |               |
| Total current assets  |      | 51,713  |               | 43,442  |               |
| <b>Liabilities</b>  |      |         |               |         |               |
| Creditors & accruals<br>amounts falling due within one year | 4    | (3,106) |               | (1,208) |               |
| Net current assets  |      |         | 48,607        |         | 42,234        |
| <b>Net assets</b>   |      |         | <u>48,607</u> |         | <u>42,234</u> |
| <b>Funds of the charity</b>                                 | 9    |         |               |         |               |
| Unrestricted funds  |      |         | 11,239        |         | 6,021         |
| Restricted funds  |      |         | 37,368        |         | 36,213        |
| <b>Total funds</b>  |      |         | <u>48,607</u> |         | <u>42,234</u> |

**Exemption from audit**

*For the period ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.*

*Directors' responsibilities:*

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;*
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.*

*These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.*

The trustees declare that they have approved the accounts above.  
Signed on behalf of the charity's trustees:

Signed K S Moore.

Dated: 14 November 2022

**K Moore, Trustee/Director**

**ROMERO COMMUNITIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2022**

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## **1. Accounting policies**

### **Basis of the preparation of the accounts**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) – (Charities SORP (FRS102)) and the Companies Act 2006.

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

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption for preparing a statement of cash flows.

### **Going concern note**

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. No material uncertainties exist in the 12-month period following the signing of these accounts. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Funding is secured to run the Support & Guidance service until 2024, with a 5-year grant from the National Lottery Community Fund.

### **Incoming resources**

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

### **Resources expended**

Resources expended have been analysed using natural classification.

All expenditure is included on an accruals basis and is recognised as a liability is incurred. The charity is not registered for VAT and accordingly resources expended are shown gross of irrecoverable VAT.

### **Donated goods and services**

Donated facilities and services are recognised in the accounts at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts

# ROMERO COMMUNITIES

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2022

### Depreciation

Depreciation is calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets, with an individual cost exceeding £1,000, over their expected useful lives.

There were no individual assets with a value exceeding £1,000 in the current year.

### Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

### 2. Restricted grants received

|   | 2022          | 2021          |
|---|---------------|---------------|
|   | £             | £             |
| The National Lottery Community Fund         | 43,800        | 43,800        |
| Barnsley Metropolitan Borough Council       | 14,000        | -             |
| The National Lottery Uplift Fund (Covid-19) | -             | 21,494        |
| The Tudor Trust                             | -             | 3,968         |
| South Yorkshire Community Foundation        | -             | 700           |
|   | <u>57,800</u> | <u>69,962</u> |

### 3. Debtors

|                   | 2022       | 2021     |
|-------------------|------------|----------|
|                   | £          | £        |
| Insurance prepaid | 248        | -        |
|                   | <u>248</u> | <u>-</u> |

### 4. Creditors

|                 | 2022         | 2021         |
|-----------------|--------------|--------------|
|                 | £            | £            |
| Accountancy fee | 650          | 625          |
| Room rent       | 2,456        | 583          |
|                 | <u>3,106</u> | <u>1,208</u> |

# ROMERO COMMUNITIES

## NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2022

### 5. Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy service was £650 (2021: £625).

### 6. Trustees' remuneration, benefits and expenses

A sum of £100 was paid to Keith Moore in this financial year, for the preparation of Lottery papers. Other than reimbursement of items purchased on behalf of the charity, there were no further payments, remuneration or benefits made to trustees in the accounting period.

### 7. Related party transactions

There were no related party transactions.

### 8. Funds held on behalf of third party groups

During the year, the charity received funds from the ACTS 435 charity, to pay over to named individuals. The income was held on behalf of ACTS 435 and is therefore not recognised in the accounts of Romero Communities. A sum of £381 remained in the bank account of Romero at the year end.

In addition, a balance of £280 was due to the Next Steps Project, remaining from a grant received in 2019-20, held on their behalf.

### 9. Movement in funds

|                                       | Opening<br>balance<br>£ | Incoming<br>resources<br>£ | (Resources<br>expended)<br>£ | Fund<br>Transfers<br>£ | Closing<br>balance<br>£ |
|---------------------------------------|-------------------------|----------------------------|------------------------------|------------------------|-------------------------|
| <b>Unrestricted funds</b>             |                         |                            |                              |                        |                         |
| General Fund                          | 6,021                   | 228                        | (10)                         | 5,000                  | 11,239                  |
|                                       | <u>6,021</u>            | <u>228</u>                 | <u>(10)</u>                  | <u>5,000</u>           | <u>11,239</u>           |
| <b>Restricted funds</b>               |                         |                            |                              |                        |                         |
| The National Lottery Community Fund   | 15,170                  | 43,800                     | (43,152)                     | (5,000)                | 10,818                  |
| Barnsley Metropolitan Borough Council | -                       | 14,000                     | -                            | -                      | 14,000                  |
| The Tudor Trust                       | 3,968                   | -                          | (1,206)                      | -                      | 2,762                   |
| Garfield Weston Foundation            | 12,806                  | -                          | (5,465)                      | -                      | 7,341                   |
| The Edward Gostling Foundation        | 4,269                   | -                          | (1,822)                      | -                      | 2,447                   |
|                                       | <u>36,213</u>           | <u>57,800</u>              | <u>(51,645)</u>              | <u>(5,000)</u>         | <u>37,368</u>           |
| <b>TOTAL FUNDS</b>                    | <u>42,234</u>           | <u>58,028</u>              | <u>(51,655)</u>              | <u>-</u>               | <u>48,607</u>           |

Fund Transfers - £5,000 was transferred from the National Lottery Fund to the General Fund for contribution to management and overheads, over years 1 and 2 of the grant.

## ROMERO COMMUNITIES

### NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2022

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#### 10. Restricted Funds

- The National Lottery Community Fund– a five-year Community Fund grant (2019 to 2024) to fund the Support & Guidance service.
- Barnsley Metropolitan Borough Council – Practical Support Grant from the North Area Council to fund a drop-in worker.
- The Tudor Trust – a grant to support staff and volunteer wellbeing in recognition of the challenges face during the pandemic.
- Garfield Weston Foundation – a grant of £15,000, received in 2019-20, towards the Support & Guidance service.
- The Edward Gostling Foundation - contribution towards the salary cost of a support and guidance worker.