

Rotherham Federation of Communities Limited

**Financial Statements for the
year ended 31st January 2022**

Charity number: 1158600
Registered England and Wales

Company number: 5913521
Company limited by guarantee

Rotherham Federation of Communities Limited)
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for the year ended 31st January 2022

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Rotherham Federation of Communities Limited
Administrative details
for the year ended 31st January 2022

Charity registered number 1158600 (Registered on 17th September 2014)

Company registration number 5913521 (Registered on 22nd August 2006)

Trustees (Directors)	Mary Jacques	Chair	Appointed 25/03/2009
	Terry Adair	Secretary	Appointed 09/09/2013
	Kay Bacon	Treasurer	Appointed 13/03/2015
	Wendy Birch	Vice Chair	Appointed 26/04/2018
	Pat Broskam		Appointed 27/07/2020
	Emma Barrett		Appointed 03/03/2020
	Kim Addy		Appointed 31/03/2015
	Stella Parkin		Appointed 31/03/2015
	David Ramsden		Appointed 30/03/2016
Ella Webster		Appointed 01/09/2019	

Registered address Springwell Gardens Community Centre
 Eastwood View
 Rotherham
 S60 1NG

Bankers Cooperative Bank Plc
 PO Box 250
 Delf House, Southway
 Skelmersdale
 WN8 6WT

Santander UK plc
 2 Triton Square
 Regent's Place
 London
 NW1 3AN

Unity Trust Bank
 9 Brindley Place,
 Birmingham
 B1 2HB

Independent Examiner Mr Mark Bain BFP, FCA
 Hentons Chartered Accountants
 14 Jessops Riverside,
 800 Brightside Lane,
 Sheffield,
 S9 2RX

**Rotherham Federation of Communities Limited
Trustees (Directors) Annual Report
for the year ended 31st January 2022**

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 January 2022.

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

On the 17th September 2014, Rotherham Federation of Tenants and Residents Limited, a company limited by guarantee, registered with The Charity Commission to form Rotherham Federation of Communities Limited, an incorporated charity.

The Charity was established under a Memorandum of Association which established the objects and powers of the company and is governed under the Articles of Association. The Memorandum and Articles of Association were registered on 22nd August 2006, since amended on 21st October 2014.

In the event of the company being wound up members are required to contribute £1 each only. The Charity is run by the board of Trustees (Directors) with day to day management in the hands of the Chief Executive Officer.

Appointment of Trustees (Directors)

Up to 9 Trustees are elected by the Charity's membership, 8 Trustees are elected to support geographical areas of Rotherham, and two Trustees are elected from communities of interest. Up to 3 Trustees are co-opted by the trustees. Due to geographical Ward changes across the borough during 2020, Trustees will represent alternative areas of the borough from May 2020 onwards - North, South, East and West Rotherham. This changes from the "Area Assembly" geographies that had been in place previously.

Objects

Objects of the Charity are:

(a) To develop the capacity and skills of the members of the socially and economically disadvantaged community of Rotherham in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

(b) 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 conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the project.

Statement of Public Benefit and Main Activities

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit. Rotherham Federation is providing its beneficiaries with the skills, knowledge and the capacity to improve their lives and the lives of others in their communities.

Covid – 19

RotherFed have continued to be part of the overall community support programme targeting those most in need in our communities, initially through the Rotherham Heroes campaign and Community Hub, but also through providing support to our network of TARA's and community groups. Our CEO has been involved in the multi-agency response and the Rotherham Tactical Group that work together to respond to community needs. As part of our involvement in the Rotherham Heroes campaign, we took a lead role in helping to shape and organise Friendship Calls to the most isolated and lonely people across the borough, culminating in the creation of a Befriending Providers Network that is Chaired by our CEO and meet monthly to improve outcomes for local people who are lonely and isolated.

Covid – 19 (continued)

Our team have been in touch with vulnerable people from the outset through contact with existing TARAs/Community Groups, referring individuals into the Rotherham Heroes campaign and advising/guiding groups through the pandemic. We have been supporting our community groups/TARAs in each neighborhood, talking to them and supporting their active response to the crisis, and capturing where any vulnerable people may be.

Our calls identified people who have been socially active when their groups were meeting but had found themselves alone and unconnected due to the lockdown/self-isolation. It was clear from this process that there are many residents in a range of circumstances who not only needed practical help but also someone actually taking the time to talk to them, listen to how they are being affected and offer a friendly and supportive voice.

Friendship Calls

RotherFed has recruited, trained and mentored volunteers to make contact/calls with the most lonely and isolated people in the borough, and have two Volunteer Co-ordinators who support our volunteer cohort.

We are contacting residents through our internal network, taking referrals through the Rotherham Hub and also on an ad hoc basis via incoming requests. Our focus is to:

- Counteract issues of loneliness and isolation.
- Use work phones and tablets, to protect personal details, to call people through an audio or video call.
- Give them a friendly face to see, voice to hear, help to relive boredom, keep in touch with what is happening.

These calls also give us the chance to support people who may not have been at risk at the start of the pandemic but have become vulnerable due to length of time in home isolation, bringing in additional services as required.

Regarding our Friendship Calls work with lonely and isolated tenants and residents, Since April 2020 we have now supported 465 Rotherham residents (211 are tenants) and 44 active volunteers are currently making calls to 160 residents involved at present.

The Better Mental Health Fund

RotherFed's work with the Befriending Providers Network continues to have good effect and has led to a funding opportunity for the Network. Rotherham were successful with a proposal to the Public Health England "Better Mental Health Fund", and through this, Public Health Rotherham are contracting with RotherFed to deliver a partnership Befriending project that supports lonely and isolated residents to take the next steps to improve mental health through social engagement, training, local activities and generally taking part more in community life. The project will run from September 2021 through to April 2022 and be delivered as a "pilot" scheme that if successful could lead to longer term funding. Partners involved include Live Inclusive, Rotherham Ethnic Minorities Alliance (REMA), Rotherham Parent and Carers Forum (RPCF), YAWR Services, Age UK Rotherham, Voluntary Action Rotherham (VAR).

Community capacity building

Rotherham Federation has provided the people and communities of Rotherham with the support, guidance and tools that they need to improve their local communities and, therefore, the lives of the people living in those communities. Rotherham Federation has worked with individuals and community groups to develop the skills of the people living in Rotherham so that they feel empowered to create their own solutions to local problems.

In order to achieve this charitable purpose, Rotherham Federation has provided a wide range of practical information and services to Tenants and Residents Associations (TARAs) and Community Led Organisations (CLOs) including community accountancy, legal, insurance, help with funding bids, marketing and communication services and stationery Packs were given out to groups during the year. As well as advice and practical resources to produce newsletters, posters and other resources, we have provided mentoring and support for community leaders and organisations in relation to safeguarding including DBS checks for community leaders. We have helped individuals start up and run community groups for the benefit of the local community. We have provided support, encouragement and practical help from start up as well as ongoing help once a community group has been established. This help can range from creating a business plan, identifying local needs, budgeting, training, advice and help on the practicalities of running a group, for instance grants to help meet costs. Rotherham Federation has also provided physical resources such as access to computers and photocopying services. We have also brought in help with bookkeeping and yearly examination of accounts through HSL Accountancy Ltd.

We have worked alongside these groups who through their membership of Rotherham Federation, shape and influence our development and the support we provide. Our skilled staff team and board together have extensive experience of helping communities work. We excel in working with and alongside local tenants and residents to build community strength, facilitating ways to learn and network with one another to improve the quality of life for all. Rotherham Federation's roots are in communities, and we are the only tenant and resident focused infrastructure body in the Borough. We are owned by our members, local TARAs and CLOs, who set our direction and values. In delivering our work, we empower, share and link members rather than build large central structures.

Enabling Community Voices

Our Reaching Communities project "More Voices and Choices" funded by Big Lottery for 3 years which started in January 2019, has focused on the 4 areas of Dinnington, East Dene, East Herringthorpe and Masbrough with Community Organisers working to give people a voice, build confidence and support them to take action/drive change in their own communities. The team has also supported formal and informal community groups to form and develop their capacity throughout the year. From environmental projects to improving social isolation, our team have been instrumental in helping groups and individuals to make a difference to their selves and their communities.

As we work with our groups and volunteer leads to ensure that they are well positioned given that our "More Voices and Choices" project is ending in December 2021, we will start to turn our attention to the new "Heart of the Community" project that begins in January 2022. Heart of the Community is a 3-year, community-led, place-based project delivered in 6 communities in Rotherham, encouraging residents to work on their own and together make their neighbourhoods somewhere to be proud of. Our work will develop the skills and capacity of local people to support vulnerable neighbours and build community pride. With our support, our target communities will:

- increase the little acts of kindness that turn neighbourhoods into communities
- enable people to help each other recover from the pandemic
- restart local life after the pandemic
- help communities to become more connected, confident, and resilient

Thurcroft Big Local

As many other projects, the pandemic had an impact on the community activities in Thurcroft, however as soon as was possible, the partnership and the people of Thurcroft got back into community life and have been a great example of how a community can support each other.

As the project moves into its last couple of years, a key focus now will be legacy and sustainability. The group, with Rotherfed's support, will work hard over the next two years to ensure that as many elements as possible for community support are in place before the grant term ends. Youth work, community events and usage of the Hub are emerging as what are most important to the people of Thurcroft going forward.

Money Management / Debt Support

In January 2021 we began the delivery of our Lotter Partnership project with Citizens Advice Rotherham – Making Our Money Go Further. This is a community led money management support programme focusing on some of the most deprived areas across the borough and helping local people to form groups and gain knowledge and understanding on how to make their money go further. Included within the project is one to one debt advice for those who need technical help. This project will continue for a three-year period.

We aim to change the way communities think & talk about managing money, with community led solutions to the issues that matter most to local people. It's about supporting local people to make real change happen. Our team will listen to what the community says, identify people's money-related worries and support, enable and empower them to collectively develop practical solutions to help make ends meet. We have no idea what solutions communities will propose to make their money go further but our role will be to help make whatever that is, happen.

Throughout this project we will help people reduce expenditure, increase income and renegotiate outgoings. Activities could include skills transfer, one to ones, group training, ways to cut energy consumption, utilities switching, simple home insulations, skills swaps, cost effective ideas to eat well, benefits checks, creating food bank outlets, referrals to support organisations (Food Banks, Credit Unions), charity grants, anti-loan shark campaigns, community food gardening and support to access statutory services e.g. job centres, colleges, RMBC. We will have to wait and see.

Energy Know How

Starting in June 2021, Energy Know How is a 2-year project starting in June 2021 supporting Rotherham residents to reduce energy usage and utility costs in their homes. Our team of Energy Advisers will deliver group and individual training, advice and support on energy awareness and efficiency through face-to-face sessions in community venues, and via email, zoom, phone calls to support people remotely.

There is no cost for this service and our aim is to improve knowledge and awareness of home energy efficiency and help people to switch providers, access energy saving measures and debt and benefit advice. Local people can become Volunteer's and get involved to deliver energy-saving activities in their communities. In addition, the project also supports other local community service providers to be more energy aware.

Energy Know How (continued)

Energy Know How will advise and guide energy consumers who need support to reduce their fuel bills. We aim to:

- reduce physical health problems made worse by high fuel costs by enabling people to be warmer at home and releasing income for other household essentials.
- reduce the anxiety/stress/worry experienced by people who are struggling with high fuel bills.
- deliver energy efficiency advice/support to reduce consumption and resulting fuel costs.
- establish community-led groups to empower local people to reduce future energy consumption.

Our project targets 10 areas across Rotherham however all Rotherham residents can access our support. The areas are: Masborough, Ferham, Swinton, Eastwood, Springwell, Maltby, Kilnhurst, Canklow, Rawmarsh, Dinnington.

This project is Funded through the Energy Industry Voluntary Redress Scheme' their website www.energyredress.org.uk
Working with RMBC

The partnership with RMBC continues to develop well and we have worked closely through the last year to ensure we responded to the needs of our communities throughout the pandemic's challenges and changes. An example of this is additional funding from RMBC to extend the Friendship Calls project into 2022. Also, this project was nominated for the Tpas Awards in the Richard Crossley Excellence in Community Action category, and we won. This was a great recognition for our staff and volunteers who have made such a difference to so many people over the last 2 years.

Neighbourhood Centres

We worked with RMBC to look at how we can grow the interest and usage of Neighbourhood Centres culminating in the recruitment of a full time Activities Co-Ordinator in November 2021. Their role will be to organise and create a varied activities programme in Neighbourhood Centres across Rotherham, from group events to seasonal activities, all of which will support tenants and resident's needs. The Co-ordinator will take responsibility for the overall development and delivery of social activities in Neighbourhood Centres, mentor volunteers within groups to take on responsibility for arranging activities thus driving centre usage, support existing groups to enhance/increase their activities, and through improved marketing and promotion raise awareness of centre activities and their benefits.

Tenants and Residents Events

In September we ran our first Rotherfed community and tenant engagement event in 18 months. The Coffee and Cake event at Springwell Gardens was a big success with many new tenants coming along as well as some of the Ward Councillors from across Rotherham. This was a really informal session however we had our team there who were able to promote all our services, some of which have come online in the last few months. It was great too to see in person some of our tenant reps and volunteers, some of which we had not met in person before due to the restrictions. We have now scheduled in more informal tenant engagement meetings and events including Coffee Mornings, Buffet Lunches and Pizza Evenings. We are promoting these events through our new "Tenant Voice Newsletter" that is now being distributed monthly, to existing Tenant Reps, those we have engaged with in the past 18 months, and those who are involved with our TARA's and Community Groups.

Tenant Scrutiny: Tenant scrutiny gives tenants the power to hold their landlord to account for their decisions, performance and conduct and involves empowered tenants working together to research issues and make recommendations for change based on the evidence they find. All these reports are available publicly for anyone who wishes to read them. Rotherham Council has responded positively to all previous reports including the two we have completed in 2021/22 - Aids and Adaptations, and Customer Satisfaction for Repairs and Maintenance.

Services to Community Led Organisations and TARA's

A wide range of practical advice and services are available including constitutional and group structure support, community accountancy, legal, insurance advice, various collective services, help with funding bids, marketing and communication services including advice and practical resources to produce newsletters, posters/leaflets, mentoring and support for community leaders and organisations in relation to safeguarding including DBS checks. Support with bookkeeping and yearly examination of accounts is also provided. Training for Community Strength is delivered in committee, organisational, community development, diversity and practical skills and increasing tenant's knowledge in mentoring, housing issues and confidence building. We also deliver a range of group training sessions such as food hygiene, health and safety, equality and diversity and safeguarding as required.

Increasing Board Resilience

In addition to the events and meetings that our Trustees attend to keep them up to date with community and housing issues, Rotherham Federation has provided training and development to its Trustees throughout 2021. This has included mandatory Equality and Diversity training, finance/accounts awareness and mandatory Safeguarding training.

Grant making policy

A Grant making Policy for the Charity was agreed by Trustees in June 2016 and reviewed in May 2021. The trustees apply the funds of Rotherham Federation at their discretion and in accordance with the charitable purposes and objectives of the charity. The amount of work or number of projects that can be supported by the trustees is necessarily limited to the amount of funds that are available for distribution each year. The trustees have determined that the current priorities for funding are small grants in the following areas:

- Reaching communities
- Stimulating community activity
- Encouraging community development
- Capacity building

In awarding grants, the trustees focus on supporting smaller community organisations in the Borough of Rotherham. Grants are publicly advertised and planned with a simple application process each with a named staff coordinator. The trustees carry out sufficient due diligence on any potential beneficiary.

Financial Review

The principal funding of the charity has continued to diversify this year from mainly grant contract only, to charitable grants covering operational and core costs. The Trustees are satisfied with the financial position of the charity and that the Charity have sufficient funds to cover all upcoming commitments.

Reserves policy

Rotherham Federation needs reserves to:

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay, amounts due to creditors and commitments under leases
- To meet unexpected costs
- To replace equipment as it wears out.
- To give the company some independence from housing revenue account and provide services to our non-council house members
- To provide working capital when funding is still pending
- To cover any pension deficits of Pensions Trust

Plans for the future

The charity will continue to carry out activities to support its beneficiaries as outlined in the charity's strategic plan and continue to work hard to develop income streams that provide security and sustainability moving forward.

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:

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

Signed on behalf of the directors:

Signed *M Jacques*

Name and position *MARY JACQUES CHAIR / DIRECTOR*

Date *4-4 2022*

Rotherham Federation of Communities Limited
Independent Examiners report to the Trustees (Directors)
for the year ended 31st January 2022

I report on the accounts of the Rotherham Federation of Communities Limited for the year ended 31 January 2022 which are set out on pages 9 to 15.

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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a member of the ICAEW.

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.

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.



Mr Mark Bain BFP, FCA
Hentons Chartered Accountants
14 Jessops Riverside,
800 Brightside Lane,
Sheffield,
S9 2RX

Date 3-5-2022

Rotherham Federation of Communities Limited
Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31st January 2022

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
Income and endowments from:	2	£	£	£	£	£
Grants and donations		31,787	0	515,109	546,896	327,832
Charitable activities		251,945	0	0	251,945	162,935
Other trading activities		0	0	0	0	240
Investments		140	0	0	140	0
Other					0	0
Total		283,872	0	515,109	798,981	491,007
 Expenditure on:	 3					
Raising funds		435	0	5,056	5,491	1,404
Charitable activities		198,440	0	459,853	658,293	398,189
Other					0	0
Total		198,875	0	464,909	663,783	399,593
 Net income/(expenditure)		84,997	0	50,201	135,198	91,414
 Transfers between funds		-90,810	90,810		0	0
 Net movement in funds after transfers		-5,813	90,810	50,201	135,198	91,414
 Total funds brought forward		92,515	130,000	159,430	381,945	290,531
 Total funds carried forward		86,702	220,810	209,631	517,143	381,945

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. All the above amounts relate to continuing activities.

The accounting policies and notes on pages 11 to 15 form part of these financial statements.

Rotherham Federation of Communities Limited
Balance sheet
As at 31st January 2022

		Unrestricted Funds	Designated Funds	Restricted Funds	2022 Total	2021 Total
	Notes	£	£	£	£	£
Fixed Assets	5	0	0	0	0	0
Current Assets						
Debtors	6	61,778	0	10,957	72,735	9,412
Cash at bank & in hand		118,376	133,076	211,185	462,637	400,311
		180,154	133,076	222,142	535,371	409,722
Liabilities						
Creditors - amounts due within one year	6	-5,718	0	-2,510	-8,228	-5,778
Deferred income	6		0	-10,000	-10,000	-22,000
		-5,718	0	-12,510	-18,228	-27,778
Net current assets		174,436	133,076	209,631	517,143	381,945
Net assets		174,436	133,076	209,631	517,143	381,945
Funds of the company						
Unrestricted Funds	7				86,702	92,668
Designated Funds					220,810	130,000
Restricted Funds					209,631	159,277
Total funds					517,143	381,945

For the year 31st January 2022, 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:

- a) ensuring the company keeps accounting records which comply with section 386; and
- b) 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 Directors: *M. Jacques*

Name and position: *MARY JACQUES CHAIR / DIRECTOR*

Date: *4.4.2022*

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. Cash

Cash comprises bank deposits repayable on demand and any short-term highly liquid investments with a maturity date of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8. 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.

1.9. 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	Designated Fund	Restricted Fund	Total 2022	Total 2021
	£	£	£	£	£
Grants and donations					
Active through football	5,000			5,000	0
Big Lottery - Big Local			58,500	58,500	46,620
Big Lottery - Friendship project				0	66,200
Big Lottery - Heart of the Community			47,660	47,660	0
Big Lottery - Making our money go further			155,001	155,001	66,427
Big Lottery - Reaching Communities			88,792	88,792	92,798
Donations				0	750
Energy Savings Trust			35,944	35,944	0
Garfield Weston	20,000			20,000	0
Held As Custodian			-1,000	-1,000	0
HMRC	4,000			4,000	10,038
RMBC				0	10,000
RMBC - Better Mental Health			130,000	130,000	0
South Yorkshire Community Foundation				0	5,000
Tudor Trust	2,787		213	3,000	30,000
	31,787	0	515,109	546,896	327,832
Charitable activities					
Contract income - Housing Revenue Account	160,000	0	0	160,000	160,000
Contract income - Big Local	2,925	0	0	2,925	2,925
Contract income - RMBC Friendship	45,000	0	0	45,000	0
Contract income - RMBC Neighbourhoods Fund	33,000	0	0	33,000	0
Contract income -DWP	11,020	0	0	11,020	0
Training	0	0	0	0	10
	251,945	0	0	251,945	162,935
Raising funds					
Fundraising	0	0	0	0	240
Investments					
Bank interest	140	0	0	140	0

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3. Expenditure on

	General Fund	Designated Fund	Restricted Fund	Total 2022	Total 2021
	£	£	£	£	£
Raising funds					
Advertising and publicity	435	0	5,056	5,491	1,404
Charitable activities					
Direct costs					
Activity and project costs	1,948	0	27,830	29,778	33,521
Donations	0	0	0	0	1,000
Events and meetings	1,573	0	4,818	6,392	465
Examination of accounts	950	0	0	950	1,854
Grants	1,075	0	116,979	118,054	9,209
Interpreter	150	0	0	150	799
Photocopying Costs	50	0	85	135	0
Professional fees	2,047	0	1,250	3,297	0
Staff costs	54,232		86,065	140,296	174,823
Volunteer expense and training	122	0	2,350	2,472	1,875
Youth club	0	0	8,440	8,440	4,110
	62,147	0	247,818	309,965	227,657
Support costs					
Bank Charges	0	0	72	72	54
Equipment	834	0	2,131	2,965	6,775
ICT Support	278	0	1,925	2,203	3,787
Insurance	1,339	0	478	1,818	1,246
Membership & subscriptions	166	0	748	913	211
Photocopying	87	0	385	472	462
Postage, stationery & supplies	409	0	1,800	2,209	2,820
Professional Fees	6,388	0	17,853	24,241	16,583
Rent, rates, heat & light	282	0	0	282	9,080
Staff costs	121,482	0	175,736	297,218	119,318
Staff training and expenses	2,639	0	5,587	8,225	4,833
Telephones & broadband	1,910	0	5,319	7,229	4,486
	135,813	0	212,035	347,848	169,658
Governance					
Examination of accounts	480	0	0	480	250
Meeting costs - Trustees	0	0	0	0	625
	480	0	0	480	875

4. Grants made during the year

Grants	Purpose	2022	2021
		£	£
Activity grants	To provide financial support to small groups to carry out a community activity	6,432	9,043
Initial start-up grants	To provide financial support to newly formed groups	0	165
Grant to partners	To delivery a joint project providing debt advice	111,622	0
		118,054	9,209

5. **Fixed assets**

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

6. **Debtors and creditors**

	2022 £	2021 £
Trade debtors	71,299	8,312
Prepayments	1,436	1,100
	<u>72,735</u>	<u>9,411</u>
Creditors due in one year	-8,228	-5,778
Deferred income*	-10,000	-22,000
	<u>-18,228</u>	<u>-27,778</u>

*The deferred income refers to the Rotherham Deaf Futures Mental Health Grant Funding which has been received by the Charity in the year prior to the project starting in the new financial year.

During the period of these accounts, deferred funding of £22,000 from the last financial year has been released. £20,000 from Garfield Weston and £2,000 from Tudor Trust.

7. **Movement of funds**

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
Restricted funds					
Big Lottery - Big Local Plan	39,422	58,500	-56,830	0	41,092
Big Lottery - Friendship project	32,601	0	-14,913	0	17,688
Big Lottery - Heart of the Community	0	47,660	-8,041	0	39,618
Big Lottery - Making our money go further	38,334	155,001	-103,943	0	89,392
Big Lottery - Reaching Communities	1,019	88,792	-89,811	0	0
Deaf Futures	8,675	0	-3,694	-4,981	0
Energy Savings Trust	0	35,944	-67,093	0	-31,149
Held as custodian	18,607	-1,000	144	4,981	22,732
RMBC - Better Mental Health	0	130,000	-99,742	0	30,258
Tudor Trust	0	213	-213	0	0
Tudor Trust - Friendship	20,773	0	-20,773	0	0
Designated funds					
Redundancy and closure costs	130,000	0	0	90,810	220,810
Unrestricted funds					
General funds	92,515	283,872	-198,875	-90,810	86,702
Total funds	381,945	798,981	-663,783	0	517,143

Restricted Funds

- Big Local (Local Trust)- to support delivery of resident led Plan in Thurgroft
- MSO – supporting growth of a South Yorkshire network of community organiser
- SAH – enabling an experienced Community Organiser to recruit and train community leaders
- Tudor Trust - Community Organiser support for Eastwood Middle and Springwell Gardens.
- Voices and Choices – lottery project enabling community organiser support in our poorest communities
- More Voices and Choices - lottery project enabling community organiser support in our poorest communities
- Awards For All get connected project is to enable older people to get online
- Deaf Futures – these funds are to support Rotherham Deaf Futures with activities and awareness
- Energy Savings Trust – This funding has been awarded to delivery energy saving advice in the community. As at the date of these accounts there is a Deficit fund balance. The deficit is being financed by Unrestricted Funds of the Charity. These funds will be replaced as soon as the funder releases the quarterly payment Energy Savings Trust

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8. Funds held as custodian

These funds are held on behalf of beneficiary organisations that do not have bank accounts or, require support from Rotherham Federation in respect of managing their finances. Transactions relating to these funds are recorded in Rotherham Federation's financial system and categorised as Restricted Funds.

Breakdown of Funds held as custodian

	2022	2021
	£	£
Group without bank accounts	5,125	1,000
Big Local - Fundraising	17,607	17,607
	22,732	18,607

9. 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 alternative accommodation costs.

10. Salaries

Salaries details

	2022	2021
	£	£
Salaries	381,208	253,442
Social security costs	34,574	23,350
Pension	21,732	17,350
	437,514	294,142

No person received emoluments of more than £60,000 in the year.
The average number of staff during the year was 12.

11. Pensions

Retirement benefits are funded by contributions by the charity and its employees to defined contribution pension schemes, which are financially separate from the charity.

12. Net incoming (outgoing) resources are stated after charging;

	2022	2021
	£	£
Depreciation of tangible assets	0	0
Accountancy fees	400	400
	400	400

13. 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.

14. Directors Remuneration

No remuneration was received by any directors in the period of these accounts. Only expenses properly incurred were reimbursed. During the period of accounts, no expenses were reimbursed.

15. Related Party Transactions

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

16. Previous period comparison

Where available, the previous period's figures have been included for comparison purposes only.

