

Rotherham Federation of Communities Limited

Financial Statements for the
year ended 31st January 2024

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 2024

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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 31/03/2015
	Wendy Birch	Vice Chair	Appointed 26/04/2018
	Jo Workman		Appointed 27/02/2024
	Emma Barrett		Appointed 03/03/2020
			Resigned 20/02/2024
	Kim Addy		Appointed 31/03/2015
	Stella Parkin		Appointed 31/03/2015
	David Ramsden		Appointed 30/03/2016
	Keith Stringer		Appointed 27/02/2024
	Ella Webster		Appointed 03/03/2020
			Resigned 20/02/2024

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

K L King ACA
K L King Accountants
39 Kirkby Road
Hemsworth
Pontefract
WF9 4BA

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 2024.

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.

Community capacity building

Our vision is for Rotherham Federation, using the Community Organising approach to strengthen communities, enable people to create their own solutions and to build a network of community groups that will lead local life and community living. We support communities in the Rotherham Borough to grow and develop, working with them to build their sense of belonging, community pride and spirit. We work with and through grassroots community groups that are committed to bringing communities together, giving all communities a voice and creating local solutions to local issues. Rotherham Federation has been supporting local communities since 2006.

Community capacity building (continued)

Our work helps create communities that work and builds new and existing community-led groups which:

- give everyone a voice.
- make communities happier places to live and work.
- help people to create local solutions to local issues.
- influence strategic stakeholders enabling them to better understand local need.
- work together to create shared solutions to Borough-wide problems.

Our capacity building support and services:

- energise and facilitate individuals and groups to be active in matters that affect their lives.
- cultivate collaborative conversations about visions and activities that help people make their community a better place through social action.
- providing support and training to individuals and TARA's/Groups to equip them with the necessary skills, tools, and knowledge to take an active role in improving their neighbourhoods.
- offer training and capacity building support for community groups on issues such as: housing planning/strategy; first aid training; food hygiene; safeguarding; equality and diversity.
- build tenants capacity to understand how groups work; chairing meetings; dealing with conflict; deliver risk assessments training; develop policies and reporting processes; promote their activities, fundraise, and apply for grants, and manage their budget and books.
- manage a bespoke quality monitoring and evaluation system for assessing community groups' development and delivering a quality award for community groups.

In addition, we provide a wide range of practical advice and services, including constitutional and group structure support, community accountancy, legal, insurance, 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.

Enabling Communities to Grow – Heart of the Community

Heart of the Community has now reached the end of its second year. This is a 3-year, community-led, place-based project funded by the National Lottery and delivered in 6 communities in Rotherham, Meadowbank, Masbrough, Canklow, Wharnccliffe, Dalton, and Thrybergh, engaging with and encouraging residents to work together to make their neighbourhoods somewhere to be proud of, and with our support 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.
- We have used a range of methods to get people involved including:
- supporting groups to be actively involved in taking to responsibility for their neighbourhoods, giving local people as sense of control and possibility.
 - piggy-backing our engagement promotion activities on to trusted local groups. This includes our members, but also organisations like local groups, libraries, and schools.
 - collaborating with council teams and co-hosting /spreading engagement message at local celebrations, fetes, fairs, and fun days which everyone can attend, and pop-up events tailored to specific demographics.
 - working in partnership with local services who attract engagement because they bring different/wanted elements which can improve local lives, and using their voices to make links between these services and the group members,
 - working directly with local groups supporting communities to value their work and helping them attract new members.
 - organise campaign activities/meetings that bring many different local people together around an issue of local concern.

As we move into the final year, our focus will be to prepare our groups and leaders to have the skills and capacity to continue to support their communities in future years.

Thurcroft Big Local

This amazing 12 year project ended in January 2024. Over his time we have seen a New Community Hub being built, a range to community events taking place every year, such as Summer Gala, Fireworks, and Christmas trips, and the general spirit and wider community involvement go from strength to strength year on year.

Thurcroft Big Local (continued)

The core themes in the final Big Local plan which are Community Pride, Children & Young People and Making Big Local Happen, remain the same core themes as in our original plan in 2012/2013. We had however for the final plan included two additional focuses/activities. Within "Community Pride" we have replaced "Response to Covid" with "Responding to Community Needs" in light of the cost-of-living crisis, and within "Making Big Local Happen" we have replaced "Community Grants" with "Community Together" to broaden out our reach within the community.

We believe that this project has demonstrated what can be achieved with the right level of investment over a sustained period of time, with many things in the community continuing to take place for local people for the longer term, such as lunch clubs, youth support and environmental projects. RotherFed would like to recognise and thank the volunteers and groups that have made this possible over the last 12 years.

Cost of Living Crisis

Money Management

We have now completed the 3 years delivery of our Lottery Fund partnership project with Citizens Advice Rotherham called Making Our Money Go Further.

Throughout this project we have helped people reduce expenditure, increase income, and renegotiate outgoings. At the end of year 3 we have now supported over 2400 people at community sessions, 800 of which have received support from Citizens Advice. Those involved have passed on their knowledge to a further 1400 people and 4000 who were previously unaware, now know where to go for help.

We are delighted that we are able to continue this much needed project for a further 2 years until December 2025, and focus our support on 6 different areas in Rotherham - Dalton, East Herringthorpe, Greasbrough, Thurcroft, Flanderwell/Sunnyside and East Dene. Our approach will remain the same and 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.

Home Energy Support

More Energy Know How is a 2-year project funded through the Energy Redress Scheme through until June 2025, supporting Rotherham residents to reduce energy usage and utility costs in their homes. This is the continuation of our Energy Know How project that started in 2012. Our team of Energy Advisers 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.

Local people 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. Our areas of focus are: Dalton, Thrybergh, East Herringthorpe, Greasbrough, Thurcroft, Flanderwell & Sunnyside, East Dene, Wath, Catcliffe & Brinsworth and Treeton.

Energy Know How advise and guide energy consumers who need support to reduce their fuel bills. Our focus is 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.
- establish community-led groups to empower local people to reduce future energy consumption.

Open Arms

Through our Open Arms project that started in February 2023 we have delivered cost of living drop-in sessions, and engaged with local people to make better use of community assets. Through the deployment of frontline team, we have delivered Information, Advice and Guidance 'one stop shops' in each of the ten most deprived areas in Rotherham, with sessions taking place once per fortnight in each centre. Support delivered will have a strong focus on financial and social inclusion including (but not limited to): RotherFed's Making Our Money Go Further, Energy Know How, Citizen Advice Bureau services, and Laser Credit Union.

We have resourced the 10 community delivery venues with IT equipment and Wi-Fi connections. This has ensured access to support is available online from our teams but also from the Community Leaders who we have recruited and developed throughout the project. Our focus areas are Dalton, Canklow, East Herringthorpe, East Dene, Ferham, Masborough, Munsbrough, Maltby, Dinnington, Wath Upon Dearne.

Open Arms

Open Arms has supported over 1200 people in the period between March 2023 and January 2024, and we are targeting a further 1700 by the end of March 2025. We are seeing more use of the centres now and our programme of planned community open day events to help raise awareness has been a success. Themed events have included Budget Brunch Bonanza, All the Fun of The Fair, Oh We Do Like to Be Beside the Seaside, and Picnic Pleasures, and more – all with the aim to get more local people involved in the project and more aware of the cost-of-living support that is available to them locally.

Money Skills for Life

In September, we were successful with our application to RMBC for the delivery of “Money Skills for Life” community engagement programme, through until March 2025. These sessions will take place at community venues and support people who have low level maths skills.

Our approach will be to use money management as a means to show learners how much they do know/understand about maths, and ultimately support them to become involved in taking on additional maths learning opportunities and qualifications.

Over the two-year period we will support 500 local people through the delivery of taster sessions and full day training sessions delivered on outreach at community venues in the most deprived areas of Rotherham.

We would like to thank our teams working on these great cost of living projects, for their energy and commitment in doing all they can to save local people money and support them through some incredibly difficult times. They have made such a difference to so many people, and supported everyone in a non-judgemental and compassionate manner.

Working in Partnership with RMBC

Ward Based Working

The partnership with RMBC continues to develop at real pace 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.

We are fully aware and supportive of the RMBC Thriving Neighbourhood Strategy and ward-based working ambitions. We recognise and value the very clear links between the vision – “Every neighbourhood in Rotherham to be a thriving neighbourhood, where people are able to work together to achieve a good quality of life”, strategy focus - “Putting Communities at The Heart of Everything We Do” and our own asset-based “Strengthening Communities” organisational strategy. Both support the council and residents to working together to improve the quality of life in communities.

We have aligned our frontline Community Engagement team to the Borough's North, Central, and South areas, covering all Wards in each area. This approach forms part of the delivery of our current Tenant Federation contract. Our delivery team:

- work directly with council neighbourhood co-ordinators and elected members in each Ward.
- work in partnership with other local services on Ward basis including schools, police, NHS, and local and boroughwide VCSE provision.

Strategically, our CEO has built strong working relations with the Head of Neighbourhoods to develop the above approach. RotherFed have had the opportunity to inform ward plans through contributing feedback and local intelligence on ward-by-ward basis, adding tenants and groups views into consideration. This bedrock of effective working relationships helps our teams on the ground to:

- have a clear understanding of all partners' roles and remits.
- opens up channels of communication between teams.
- shares local knowledge and best practice.
- facilitates agreements on actions that will support the aims of the Ward plans.
- avoids duplication of efforts through improved communication.

Another example of this is the current cross sector response to the recent flooding in areas across Rotherham, and in particular Catcliffe. In partnership with other VCS services and the council teams, RotherFed have provided advice and guidance, befriending support, the distribution of winter warmer packs including Neck Warmer, Hat, Gloves, Thermal Socks, Fleece blanket, Soup Mugs, and box of Soup Sachets. As well as a listening ear to those tenants and residents going through real crisis situations.

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 2023/24 - Communication with Tenants and "Void Properties". We are now working on the next review which is "The Lettable Standard", and we hope to have a report of recommendations ready for RMBC by the Spring of 2024. This review is closely linked with the RMBC Housing White Paper action plan and aims to support compliance.

Underrepresented Tenant Groups

As part of our contract with Rotherham Council we promote tenant involvement through a range of engagement activities to support tenants to get more involved in shaping and influencing council housing services, enabling them to make a positive difference to their communities.

A key element of this has been through Tenants and Residents Associations (TARAs) where we have supported groups and their committees with practical and professional advice to be sustainable and assist them with funding applications and submitting ward housing hub suggestions. Currently we have over 70 groups like this that we support across the borough.

Alongside group support/development, we recruit, coach, and develop Tenant Representatives to get involved in more formal meetings such as Tenant Security, Housing Involvement Panel, and other planned and ad hoc meetings and forums that occur/emerge. Tenant Representatives contribute with their own and their communities' views and opinions.

Change of Approach

We recognised that we needed to engage more with tenants and community groups from diverse communities and backgrounds, and In January 2023 we made a step change in our approach. Essentially we directed our team to have a lighter touch with existing TARA's and Community Groups and focus more on engaging with tenants and groups from "underrepresented" cohorts.

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:

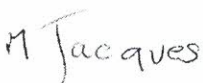
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 

Name and position - Mary Jacques, Director

Date 25/03/2024.

Rotherham Federation of Communities Limited
Independent Examiners report to the Trustees (Directors)
for the year ended 31st January 2024

I report on the accounts of the Rotherham Federation of Communities Limited for the year ended 31 January 2024 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.

KL King

K L King ACA
K L King Accountants
39 Kirkby Road
Hemsworth
Pontefract
WF9 4BA

Date 28 / 03 / 2024

Rotherham Federation of Communities Limited
Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31st January 2024

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£	£
Income and endowments from:	2					
Grants and donations		5,000	0	575,704	580,704	638,934
Charitable activities		221,801	0	0	221,801	192,333
Investments		828	0	0	828	107
Other		178	0	0	178	0
Total		227,807	0	575,704	803,511	831,374
Expenditure on:	3					
Raising funds		772	0	3,102	3,874	6,990
Charitable activities		150,088	0	662,205	812,293	784,463
Other					0	0
Total		150,860	0	665,307	816,167	791,453
Net income/(expenditure)		76,947	0	-89,603	-12,656	39,921
Transfers between funds		0	0	0	0	0
Net movement in funds after transfers		76,947	0	-89,603	-12,656	39,921
Total funds brought forward		98,175	220,810	238,079	557,064	517,143
Total funds carried forward		175,122	220,810	148,476	544,408	557,064

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 2024

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	2024 Total £	2023 Total £
Fixed Assets	5	0	0	0	0	0
Current Assets						
Debtors	6	74	0	11,425	11,499	9,487
Cash at bank & in hand		178,500	220,810	162,271	561,581	552,550
		178,574	220,810	173,696	573,080	562,037
Liabilities						
Creditors - amounts due within one year	6	-3,452	0	-25,220	-28,672	-4,972
Deferred income	6	0	0	0	0	0
		-3,452	0	-25,220	-28,672	-4,972
Net current assets		175,122	220,810	148,476	544,408	557,064
Net assets		175,122	220,810	148,476	544,408	557,064
Funds of the company						
Unrestricted Funds	7				175,122	98,175
Designated Funds					220,810	220,810
Restricted Funds					148,476	238,079
Total funds					544,408	557,064

For the year 31st January 2024, 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, Director

Date 25/03/2024

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 2024	Total 2023
	£	£	£	£	£
Grants and donations					
Active through football				0	2,500
Awards for all - Friendship	0	0	0	0	9,850
Big Lottery - Big Local	0	0	43,886	43,886	87,784
Big Lottery - Heart of the Community	0	0	98,060	98,060	95,997
Big Lottery - Making Our Money Go Further	0	0	162,117	162,117	177,218
Big Lottery - Cost of living	0	0	39,278	39,278	0
Deaf Futures - Better Mental Health Fund	0	0	2,084	2,084	20,240
Energy Savings Trust	0	0	111,839	111,839	132,182
Garfield Weston	0	0	0	0	20,000
Held As Custodian	0	0	0	0	4,955
HMRC	5,000	0	0	5,000	5,000
RMBC - Gentle Exercise	0	0	0	0	150
RMBC - Better Mental Health	0	0	0	0	62,310
UK Shared Prosperity - Multiply	0	0	33,700	33,700	0
UK Shared Prosperity - Open Arms	0	0	84,740	84,740	0
VAR - Anything is possible	0	0	0	0	15,000
Winter Warm Grant	0	0	0	0	5,750
Tudor Trust					
	5,000	0	575,704	580,704	638,936
Charitable activities					
Contract income - Housing Revenue Account	186,667	0	0	186,667	160,000
Contract income - Big Local	2,634	0	0	2,634	4,620
Contract income - RMBC Friendship	32,500	0	0	32,500	17,500
Contract income - RMBC Neighbourhoods Fund	0	0	0	0	6,571
Contract income - DWP	0	0	0	0	941
	221,801	0	0	221,801	189,632
Raising funds					
Fundraising	178	0	0	178	2,700
Investments					
Bank interest	828	0	0	828	107

3. Expenditure on

	General Fund	Designated Fund	Restricted Fund	Total 2024	Total 2023
	£	£	£	£	£
Raising funds					
Advertising and publicity	772	0	3,102	3,874	6,990
Charitable activities					
Direct costs					
Activity and project costs	7,839	0	53,308	61,147	65,625
Donations	178	0	0	178	0
Events and meetings	3,263	0	31,157	34,420	15,392
Examination of accounts	2,000	0	0	2,000	1,750
Grants	8,043	0	95,757	103,800	107,734
Interpreter	550	0	9,367	9,917	7,080
Photocopying Costs	105	0	25	130	453
Professional fees	2,097	0	4,500	6,597	2,526
Staff costs	83,714	0	291,055	374,769	365,755
Volunteer expense and training	78	0	7,656	7,734	1,877
Youth club	0	0	14,850	14,850	19,742
	107,867	0	507,675	615,542	587,934
Support costs					
Bank Charges	18	0	54	72	458
Equipment	837	0	5,545	6,382	7,911
ICT Support	480	0	1,072	1,552	2,764
Insurance	842	0	1,563	2,405	2,027
Membership & subscriptions	426	0	1,717	2,143	270
Photocopying	265	0	1,621	1,886	939
Postage, stationery & supplies	1,331	0	1,633	2,964	1,922
Professional Fees	10,120	0	10,567	20,687	25,204
Rent, rates, heat & light	2,646	0	7,938	10,584	7,229
Staff costs	21,577	0	110,813	132,390	126,587
Staff training and expenses	1,849	0	3,789	5,638	10,939
Telephones & broadband	1,530	0	6,698	8,228	8,321
	41,921	0	153,010	194,931	194,571
Governance					
Examination of accounts	0	0	1,520	1,520	1740
Meeting costs - Trustees	300	0		300	220
	300	0	1,520	1,820	1,960

4. Grants made during the year

Grants	Purpose	2024 £	2023 £
Activity grants	To provide financial support to small groups to carry out a community activity	20,484	10,505
Initial start up grants	To provide financial support to newly formed groups	543	464
Grant to partners	To deliver a joint project with Rotherham Ethnic Minority Alliance	7,500	22,800
Grant to partners	To delivery a joint project providing debt advice	75,273	73,965
		103,800	107,734

5. Fixed assets

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

6. Debtors and creditors

	2024	2023
	£	£
Trade debtors	9,605	7,713
Prepayments	1,894	1,774
	<u>11,499</u>	<u>9,487</u>
Creditors due in one year	-28,672	-4,972
Deferred income	0	0
	<u>-28,672</u>	<u>-4,972</u>

7. Movement of funds

	Opening Balance	Incoming Resources	Resources Expended	Closing Balance
	£	£	£	£
Restricted funds				
Awards for all - Friendship	7,933	0	-7,933	0
Big Lottery - Big Local Plan	40,046	43,886	-83,932	0
Big Lottery - Cost of living	0	39,278	-23,741	15,537
Big Lottery - Friendship project	4,390	0	-4,390	0
Big Lottery - Heart of the Community	42,549	98,060	-97,710	42,899
Big Lottery - Making our money go further	100,110	162,117	-195,080	67,147
Deaf Futures - Better Mental Health Fund	11,199	2,084	-13,283	0
Energy Savings Trust	1,495	111,839	-113,334	0
Held as custodian	27,527	0	-22,402	5,125
UK Shared Prosperity - Multiply	0	33,700	-22,785	10,915
UK Shared Prosperity - Open Arms	0	84,740	-77,886	6,854
Winter Warm Grant	2,830	0	-2,830	0
Designated funds				
Redundancy and closure costs	220,810	0	0	220,810
Unrestricted funds				
General funds	98,175	227,806	-150,860	175,122
Total funds	557,064	803,510	-816,166	544,409

Restricted Funds

- Awards for all – Friendship calls – to support isolated/lonely effected by the Pandemic
- Big Local (Local Trust)- to support delivery of resident led Plan in Thurgroft
- Big Lottery - Friendship project – to support isolated/lonely effected by the Pandemic
- Big Lottery - Heart of the Community - . to develop the skills and capacity of local people to support vulnerable neighbours and build community pride.
- Big Lottery - Making our money go further – to provide the tools people need to deal with the financial issues that are most important to them.
- 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.
- RMBC - Better Mental Health – to offering residents who accessed the council's Community Hub (RCH) physical and emotional help.
- Winter Warm Grant – to provide winter wear and food supplies to individuals in need over the winter months.
- UK Shared Prosperity – Multiply – to provide support services and training
- UK Shared Prosperity - Open Arms – to provide support services