



# Rotherham Federation of Communities Limited

Financial Statements for the  
year ended 31st January 2025

**Charity number: 1158600**  
Registered England and Wales

**Company number: 5913521**  
Company limited by guarantee

**Rotherham Federation of Communities Limited)**  
**Contents of the financial statements**  
**for the year ended 31st January 2025**

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

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

|                             |                |            |                      |
|-----------------------------|----------------|------------|----------------------|
| <b>Trustees (Directors)</b> | Mary Jacques   | Chair      | Appointed 19/03/2014 |
|                             | David Ramsden  | Secretary  | Appointed 30/03/2016 |
|                             | Kay Bacon      | Treasurer  | Appointed 13/03/2015 |
|                             | Wendy Birch    | Vice Chair | Appointed 26/04/2018 |
|                             | Jo Workman     |            | Appointed 27/02/2023 |
|                             | Barry Dealey   |            | Appointed 21/05/2024 |
|                             | Stella Parkin  |            | Appointed 31/03/2015 |
|                             | Keith Stringer |            | Appointed 27/02/2023 |

|                             |               |           |                      |
|-----------------------------|---------------|-----------|----------------------|
| <b>Trustees (Secretary)</b> | David Ramsden |           | Appointed 03/10/2024 |
|                             | Terry Adair   | Secretary | Resigned 20/07/2024  |

**Registered address** Springwell Gardens Community Centre  
Eastwood View  
Rotherham  
S65 1NH

**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 2025.

### **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**

Rotherham Federation aims to utilize the Community Organising approach to empower communities, enabling residents to devise their own solutions while fostering a robust network of community groups. Our goal is to enhance community pride, belonging, and spirit in the Rotherham Borough.

### **Core Objectives:**

1. Ensure that every individual has a voice in their community.
2. Create happier, more cohesive living and working environments.
3. Facilitate the development of local solutions to address community-specific challenges.
4. Influence strategic stakeholders to better grasp local needs.
5. Foster collaboration to tackle wider borough issues.

**Our capacity-building initiatives focus on:**

- Energizing individuals and groups to be proactive in local matters.
- Promoting collaborative dialogue about community visions and activities.
- Providing training to equip individuals and community groups with essential skills for neighbourhood improvement.
- Offering specialized training in key areas such as housing, first aid, food hygiene, safeguarding, and equality/diversity.
- Enhancing tenants' understanding of group dynamics, conflict resolution, policy development, fundraising, and financial management.
- Implementing a quality monitoring system to assess and recognize the development of community groups.

**Support Services Provided:**

- Assistance with constitutional and structural group formation.
- Community accountancy and legal advice.
- Insurance and collective service support.
- Guidance on funding applications and marketing, including resources for creating promotional materials.
- Mentoring for community leaders, particularly in safeguarding practices.

**Heart of the Community Project**

The Heart of the Community initiative has concluded (December 2024) but was instrumental in engaging six Rotherham communities to foster pride and connectedness post-pandemic. Key achievements include:

- Encouraging small acts of kindness to enhance community spirit.
  - Supporting mutual recovery from pandemic effects.
  - Restarting local life and instilling confidence and resilience in communities.
- Engagement Strategies:
- Empowering local groups to take ownership of neighbourhood issues.
  - Collaborating with local organizations (libraries, schools) for wider outreach.
  - Co-hosting community events to promote engagement.
  - Supporting local groups in recognizing their contributions and attracting new members.

We are delighted in the impact this project has had over the past 3 years and also the commitment from our team and the community volunteers who have given so much.

**Cost of Living Crisis Initiatives**

**Making Our Money Go Further Project:** After four successful years, this project has supported individuals in managing their finances effectively. It will continue for another year, focusing on six specific areas in Rotherham with a mission to change community perceptions regarding money management. At the end of year 4 we have now supported over 3400 people at community sessions, 1300 of which have received support from Citizens Advice. Those involved have passed on their knowledge to a further 2000 people and 5000 who were previously unaware, now know where to go for help.

**More Energy Know How:** This ongoing project aims to reduce energy usage and costs for residents through training and support. 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.

Local volunteers are engaged to lead energy-saving initiatives, focusing on health improvement and community empowerment.

**Open Arms Project**

Launched in February 2023, Open Arms provides drop-in sessions for financial and social inclusion support. Over 2,500 individuals have benefited from this program, which focuses on making effective use of community resources. Our focus areas are Dalton, Canklow, East Herringthorpe, East Dene, Ferham, Masborough, Munsbrough, Maltby, Dinnington, Wath Upon Dearne. 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.

### **Money Skills for Life**

Beginning in September 2023, this program aims to enhance the financial literacy of residents with low-level maths skills, ultimately enabling them to pursue further educational opportunities. Our approach will be to use money management 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 community-based 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.

### **Partnership with RMBC**

Collaborative Framework: Rotherham Federation aligns with RMBC's Thriving Neighbourhood Strategy to enhance community quality of life. Our approach includes:

- Direct collaboration with council coordinators and local services.
- Informing ward plans through community insights.
- Coordinating efforts to avoid duplication and enhance communication.

### **Support Services Provided:**

- Advice and befriending support.
- Distribution of essential winter supplies to vulnerable residents.

### **Tenant Scrutiny**

Empowerment through Accountability: Tenant scrutiny enables residents to hold landlords accountable, fostering transparency and responsiveness in housing services. Recent reports have been positively received by Rotherham Council, with ongoing reviews to further enhance tenant engagement.

### **Engaging Underrepresented Tenant Groups**

Rotherham Federation is committed to increasing engagement with diverse communities. This involves:

- Supporting Tenants and Residents Associations (TARAs) with practical advice and funding assistance.
- Actively recruiting tenant representatives to participate in formal housing discussions.

### **Conclusion**

Rotherham Federation remains dedicated to building community capacity and resilience, navigating challenges such as the cost-of-living crisis, and fostering inclusive participation across diverse tenant groups. Our ongoing initiatives aim to empower individuals, enhance community spirit, and create sustainable solutions for local issues

### **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: 9<sup>th</sup> April 2025

**Rotherham Federation of Communities Limited**  
**Independent Examiners report to the Trustees (Directors)**  
**for the year ended 31st January 2025**

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I report on the accounts of the Rotherham Federation of Communities Limited for the year ended 31 January 2025 which are set out on pages 7 to 13.

**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 in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). 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 which gives me reasonable cause to believe that, in any material respect, the requirements:

1. accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
2. the accounts do not accord with such records;
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and 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.

*Karen L King*

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

Date 09/04/2025



**Rotherham Federation of Communities Limited**  
**Statement of Financial Activities (Incorporating the Income and Expenditure Account)**  
**for the year ended 31st January 2025**

|  |              | <b>Unrestricted</b> | <b>Designated</b> | <b>Restricted</b> | <b>Total</b>   | <b>Total</b>   |
|--|--------------|---------------------|-------------------|-------------------|----------------|----------------|
|  | <b>Notes</b> | <b>Funds</b>        | <b>Funds</b>      | <b>Funds</b>      | <b>2025</b>    | <b>2024</b>    |
| <b>Income from:</b>                          | <b>2</b>     | <b>£</b>            | <b>£</b>          | <b>£</b>          | <b>£</b>       | <b>£</b>       |
| Grants and donations                         |              | 35,246              | 0                 | 547,480           | 582,726        | 580,704        |
| Charitable activities                        |              | 189,972             | 0                 | 0                 | 189,972        | 221,801        |
| Investments                                  |              | 1,010               | 0                 | 0                 | 1,010          | 828            |
| Other  |              |                     |                   |                   | 0              | 178            |
| <b>Total</b>                                 |              | <b>226,228</b>      | <b>0</b>          | <b>547,480</b>    | <b>773,708</b> | <b>803,511</b> |
| <b>Expenditure on:</b>                       | <b>3</b>     |                     |                   |                   |                |                |
| Raising funds                                |              | 1,183               | 0                 | 3,378             | 4,561          | 3,874          |
| Charitable activities                        |              | 167,113             | 0                 | 549,431           | 716,544        | 812,293        |
| Other  |              |                     |                   |                   | 0              | 0              |
| <b>Total</b>                                 |              | <b>168,296</b>      | <b>0</b>          | <b>552,809</b>    | <b>721,105</b> | <b>816,167</b> |
| Net income/(expenditure)                     |              | 57,932              | 0                 | -5,329            | 52,603         | -12,656        |
| Transfers between funds                      |              | 0                   | 0                 | 0                 | 0              | 0              |
| <b>Net movement in funds after transfers</b> |              | <b>57,932</b>       | <b>0</b>          | <b>-5,329</b>     | <b>52,603</b>  | <b>-12,656</b> |
| Total funds brought forward                  |              | 175,122             | 220,810           | 148,476           | 544,408        | 557,064        |
| <b>Total funds carried forward</b>           |              | <b>233,054</b>      | <b>220,810</b>    | <b>143,147</b>    | <b>597,011</b> | <b>544,408</b> |

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 9 to 13 form part of these financial statements.

**Rotherham Federation of Communities Limited**  
**Balance sheet**  
**As at 31st January 2025**

|   |              | <b>Unrestricted<br/>Funds</b> | <b>Designated<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>2025<br/>Total</b> | <b>2024<br/>Total</b> |
|---|--------------|-------------------------------|-----------------------------|-----------------------------|-----------------------|-----------------------|
|   | <b>Notes</b> | <b>£</b>                      | <b>£</b>                    | <b>£</b>                    | <b>£</b>              | <b>£</b>              |
| <b>Fixed Assets</b>                     | <b>5</b>     | 0                             | 0                           | 0                           | 0                     | 0                     |
| <b>Current Assets</b>                   |              |                               |                             |                             |                       |                       |
| Debtors                                 | <b>6</b>     | 2,505                         | 0                           | 37,901                      | 40,406                | 11,499                |
| Cash at bank & in hand                  |              | 232,070                       | 220,810                     | 105,245                     | 558,125               | 561,581               |
|   |              | 234,575                       | 220,810                     | 143,146                     | 598,531               | 573,080               |
| <b>Liabilities</b>                      |              |                               |                             |                             |                       |                       |
| Creditors - amounts due within one year | <b>6</b>     | -1,520                        | 0                           | 0                           | -1,520                | -28,672               |
| Deferred income                         | <b>6</b>     | 0                             | 0                           | 0                           | 0                     | 0                     |
|   |              | -1,520                        | 0                           | 0                           | -1,520                | -28,672               |
| <b>Net current assets</b>               |              | 233,055                       | 220,810                     | 143,146                     | 597,011               | 544,408               |
| <b>Net assets</b>                       |              | <b>233,055</b>                | <b>220,810</b>              | <b>143,146</b>              | <b>597,011</b>        | <b>544,408</b>        |
| <b>Funds of the company</b>             |              |                               |                             |                             |                       |                       |
| Unrestricted Funds                      | <b>7</b>     |                               |                             |                             | 233,055               | 175,121               |
| Designated Funds                        |              |                               |                             |                             | 220,810               | 220,810               |
| Restricted Funds                        |              |                               |                             |                             | 143,146               | 148,477               |
| <b>Total funds</b>                      |              |                               |                             |                             | <b>597,011</b>        | <b>544,408</b>        |

For the year 31st January 2025, 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: 

Name and position: Mary Jacques, Director

Date: 9<sup>th</sup> April 2025

**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:**

|   | <b>General<br/>Fund</b> | <b>Designated<br/>Fund</b> | <b>Restricted<br/>Fund</b> | <b>Total<br/>2025</b> | <b>Total<br/>2024</b> |
|---|-------------------------|----------------------------|----------------------------|-----------------------|-----------------------|
|   | <b>£</b>                | <b>£</b>                   | <b>£</b>                   | <b>£</b>              | <b>£</b>              |
| <b>Grants and donations</b>               |                         |                            |                            |                       |                       |
| Awards for all - Deaf Futures             | 0                       | 0                          | 20,000                     | 20,000                | 0                     |
| Awards for all - Winter Warm              | 0                       | 0                          | 19,860                     | 19,860                | 0                     |
| Big Lottery - Big Local                   | 0                       | 0                          | 0                          | 0                     | 43,886                |
| Big Lottery - Heart of the Community      | 0                       | 0                          | 49,723                     | 49,723                | 98,060                |
| Big Lottery - Making Our Money Go Further | 0                       | 0                          | 149,515                    | 149,515               | 162,117               |
| Big Lottery - Cost of living              | 0                       | 0                          | 0                          | 0                     | 39,278                |
| Deaf Futures - Better Mental Health Fund  | 0                       | 0                          | 11,156                     | 11,156                | 2,084                 |
| Energy Savings Trust                      | 0                       | 0                          | 105,610                    | 105,610               | 111,839               |
| Garfield Weston                           | 15,000                  | 0                          | 0                          | 15,000                | 0                     |
| HMRC                                      | 4,934                   | 0                          | 0                          | 4,934                 | 5,000                 |
| General Donations                         | 14,712                  | 0                          | 0                          | 14,712                | 0                     |
| RMBC - Easter event                       | 600                     | 0                          | 0                          | 600                   | 0                     |
| UK Shared Prosperity - Multiply           | 0                       | 0                          | 55,521                     | 55,521                | 33,700                |
| UK Shared Prosperity - Open Arms          | 0                       | 0                          | 136,095                    | 136,095               | 84,740                |
|   | <b>35,246</b>           | <b>0</b>                   | <b>547,480</b>             | <b>582,726</b>        | <b>580,704</b>        |
| <b>Charitable activities</b>              |                         |                            |                            |                       |                       |
| Contract income - Housing Revenue Account | 185,000                 | 0                          | 0                          | 185,000               | 186,667               |
| Contract income - Big Local               | 0                       | 0                          | 0                          | 0                     | 2,634                 |
| Contract income - RMBC Friendship         | 0                       | 0                          | 0                          | 0                     | 32,500                |
|   | <b>185,000</b>          | <b>0</b>                   | <b>0</b>                   | <b>185,000</b>        | <b>221,801</b>        |
| <b>Raising funds</b>                      |                         |                            |                            |                       |                       |
| Fundraising                               | 4,972                   | 0                          | 0                          | 4,972                 | 178                   |
| <b>Investments</b>                        |                         |                            |                            |                       |                       |
| Bank interest                             | 1,010                   | 0                          | 0                          | 1,010                 | 828                   |

3. Expenditure on

|                                | General<br>Fund<br>£ | Designated<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--------------------------------|----------------------|-------------------------|-------------------------|--------------------|--------------------|
| <b>Raising funds</b>           |                      |                         |                         |                    |                    |
| Advertising and publicity      | 1,183                | 0                       | 3,378                   | 4,561              | 3,874              |
| <b>Charitable activities</b>   |                      |                         |                         |                    |                    |
| <b>Direct costs</b>            |                      |                         |                         |                    |                    |
| Activity and project costs     | 4,743                | 0                       | 47,646                  | 52,389             | 61,147             |
| Donations                      | 0                    | 0                       | 0                       | 0                  | 178                |
| Events and meetings            | 2,802                | 0                       | 19,146                  | 21,948             | 34,420             |
| Examination of accounts        | 650                  | 0                       | 1,122                   | 1,772              | 2,000              |
| Grants                         | 492                  | 0                       | 30,787                  | 31,279             | 103,800            |
| Interpreter                    | 2,485                | 0                       | 6,617                   | 9,102              | 9,917              |
| Photocopying Costs             | 0                    | 0                       | 0                       | 0                  | 130                |
| Professional fees              | 3,501                | 0                       | 0                       | 3,501              | 6,597              |
| Staff costs                    | 107,261              | 0                       | 317,298                 | 424,559            | 374,769            |
| Volunteer expense and training | 292                  | 0                       | 623                     | 915                | 7,734              |
| Youth club                     | 0                    | 0                       | 0                       | 0                  | 14,850             |
|                                | 122,226              | 0                       | 423,239                 | 545,465            | 615,542            |
| <b>Support costs</b>           |                      |                         |                         |                    |                    |
| Bank Charges                   | 71                   | 0                       | 0                       | 71                 | 72                 |
| Equipment                      | 188                  | 0                       | 5,000                   | 5,188              | 6,382              |
| ICT Support                    | 374                  | 0                       | 1,510                   | 1,884              | 1,552              |
| Insurance                      | 671                  | 0                       | 1,895                   | 2,566              | 2,405              |
| Membership & subscriptions     | 644                  | 0                       | 2,184                   | 2,828              | 2,142              |
| Photocopying                   | 535                  | 0                       | 2,655                   | 3,110              | 1,886              |
| Postage, stationery & supplies | 809                  | 0                       | 1,711                   | 2,510              | 2,964              |
| Professional Fees              | 13,415               | 0                       | 12,237                  | 25,652             | 20,687             |
| Rent, rates, heat & light      | 0                    | 0                       | 6,048                   | 6,048              | 10,584             |
| Staff costs                    | 23,745               | 0                       | 80,496                  | 104,241            | 132,390            |
| Staff training and expenses    | 1,902                | 0                       | 3,174                   | 5,076              | 5,638              |
| Telephones & broadband         | 2,391                | 0                       | 7,384                   | 9,775              | 8,229              |
|                                | 44,745               | 0                       | 124,294                 | 169,039            | 194,931            |
| <b>Governance</b>              |                      |                         |                         |                    |                    |
| Examination of accounts        |                      |                         | 1,520                   | 1,520              | 1520               |
| Meeting costs - Trustees       | 142                  |                         | 378                     | 520                | 300                |
|                                | 142                  | 0                       | 1,898                   | 2,040              | 1,820              |

4. Grants made during the year

| Grants                  | Purpose  | 2025<br>£     | 2024<br>£      |
|-------------------------|--|---------------|----------------|
| Activity grants         | To provide financial support to small groups to carry out a community activity | 0             | 20,484         |
| Initial start up grants | To provide financial support to newly formed groups                            | 492           | 543            |
| Grant to partners       | To deliver a joint project with Rotherham Ethnic Minority Alliance             | 0             | 7,500          |
| Grant to partners       | To delivery a joint project providing debt advice                              | 30,787        | 75,273         |
|                         |  | <b>31,279</b> | <b>103,800</b> |

**5. Fixed assets**

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

**6. Debtors and creditors**

|                           | <b>2025</b>   | <b>2024</b>    |
|---------------------------|---------------|----------------|
|                           | <b>£</b>      | <b>£</b>       |
| Trade debtors             | 38,397        | 9,605          |
| Prepayments               | 2,009         | 1,895          |
|                           | <b>40,406</b> | <b>11,499</b>  |
| Creditors due in one year | -1,520        | -28,672        |
| Deferred income           | 0             | 0              |
|                           | <b>-1,520</b> | <b>-28,672</b> |

**7. Movement of funds**

|   | <b>Opening<br/>Balance</b> | <b>Incoming<br/>Resources</b> | <b>Resources<br/>Expended</b> | <b>Closing<br/>Balance</b> |
|---|----------------------------|-------------------------------|-------------------------------|----------------------------|
|   | <b>£</b>                   | <b>£</b>                      | <b>£</b>                      | <b>£</b>                   |
| <b>Restricted funds</b>                   |                            |                               |                               |                            |
| Awards for all - Deaf Futures             | 0                          | 20,000                        | 0                             | 20,000                     |
| Awards for all - Winter Warm              | 0                          | 19,860                        | -9,419                        | 10,441                     |
| Big Lottery - Cost of living              | 15,537                     | 0                             | -15,537                       | 0                          |
| Big Lottery - Heart of the Community      | 42,898                     | 49,723                        | -92,621                       | 0                          |
| Big Lottery - Making our money go further | 67,147                     | 149,515                       | -142,129                      | 74,533                     |
| Deaf Futures - Better Mental Health Fund  | 0                          | 11,156                        | -11,156                       | 0                          |
| Energy Savings Trust                      | 0                          | 105,610                       | -105,610                      | 0                          |
| Held as custodian                         | 5,125                      | 0                             | 0                             | 5,125                      |
| UK Shared Prosperity - Multiply           | 10,915                     | 55,521                        | -33,388                       | 33,048                     |
| UK Shared Prosperity - Open Arms          | 6,854                      | 136,095                       | -142,949                      | 0                          |
| <b>Designated funds</b>                   |                            |                               |                               |                            |
| Redundancy and closure costs              | 220,810                    | 0                             | 0                             | 220,810                    |
| <b>Unrestricted funds</b>                 |                            |                               |                               |                            |
| General funds                             | 175,122                    | 226,228                       | -168,296                      | 233,054                    |
| <b>Total funds</b>                        | <b>544,408</b>             | <b>773,708</b>                | <b>-721,105</b>               | <b>597,011</b>             |

**Restricted Funds**

- Awards for all – Deaf Futures
- Awards for all – Winter Warm
- Big Lottery – Cost of living
- 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.
- UK Shared Prosperity – Multiply – to provide support services and training
- UK Shared Prosperity - Open Arms – to provide support services

**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.

| <b>Breakdown of Funds held as custodian</b> | <b>2025</b>  | <b>2024</b>  |
|---|--------------|--------------|
|   | <b>£</b>     | <b>£</b>     |
| Group without bank accounts                 | 5,125        | 5,125        |
| Big Local - Fundraising                     | 0            | 0            |
|   | <b>5,125</b> | <b>5,125</b> |

**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**

| <b>Salaries details</b> | <b>2025</b>    | <b>2024</b>    |
|-------------------------|----------------|----------------|
|                         | <b>£</b>       | <b>£</b>       |
| Salaries                | 461,395        | 442,532        |
| Social security costs   | 42,496         | 40,264         |
| Pension                 | 24,908         | 24,363         |
|                         | <b>528,800</b> | <b>507,159</b> |

No person received emoluments of more than £60,000.in the year.

The average number of staff during the year was 17 FTE (2024:17 FTE).

**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;**

|                                 | <b>2025</b> | <b>2024</b> |
|---------------------------------|-------------|-------------|
|                                 | <b>£</b>    | <b>£</b>    |
| Depreciation of tangible assets | 0           | 0           |
| Accountancy fees                | 500         | 500         |
|                                 | <b>500</b>  | <b>500</b>  |

**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.