

**Charity Registration No. 1123959**

**Company Registration No. 06343524 (England and Wales)**

**ROC SOLID LIMITED**

**(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr D Butler Mrs D Butler Mr P Hetherington Mrs S Bishop Mr G Spencer	(Appointed 17 April 2019)
<b>Secretary</b>	Mr D Butler	
<b>Charity number</b>	1123959	
<b>Company number</b>	06343524	
<b>Registered office</b>	Hope House Burnhope Newton Aycliffe County Durham DL5 7ER	
<b>Independent examiner</b>	Azets Audit Services Wynyard Park House Wynyard Avenue Wynyard Billingham TS22 5TB	
<b>Bankers</b>	Lloyds Bank plc 19 Market Place Durham County Durham DH1 3NL	

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**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
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**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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The trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

**Objectives and activities**

The charity's objects are:

1. To relieve the needs of young persons who are pregnant or looking after young children and are in conditions of need, hardship or distress by the provision of accommodation and advice.
2. The relief of persons who are homeless by the provision of suitable accommodation on terms where appropriate to their needs.
3. To relieve the needs of young people who are leaving foster care by the provision of accommodation, advice and support.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**

*Charitable activities*

The charity received 244 referrals, sadly due to Covid 19 were not able to accommodate many of them, due to unknown background information making them not entitled to receipt of benefits. We were able to offer accommodation to 87 new young people.

- The young people gained 64 proven certificates after completing courses with a range of agencies and colleges, however, every young person must be either in education, employment or training. Please note that the above number of certificates does not reflect the number of training courses each individual has attended during that particular year.
- Each individual attending the job centre either on JSA or ESA must complete a work program and additional training around their benefits which they do not obtain a certificate for.
- 15% of residents moved successfully into independent living.
- 22% of our young people found full time or part time employment - this includes overall residents throughout that year.

- The following donations were received during the year:

	£
Access Reach Fund	7,500.00
King's Church (Darlington)	2,000.00
County Durham Community Foundation	1,500.00
Ballinger Trust	1,000.00
Sydney Black Charitable Trust	1,000.00
Catherine Cookson Trust	500.00
Other	9,423.00
	<hr/>
	22,923.00
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**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Public benefit**

The trustees have had regard to the Charity Commission's guidance on their legal duty on public benefit and are satisfied the charity deliver public benefit.

Due regard is paid to the guidance on public benefit when deciding what new activities the charity should undertake.

**Financial review**

**Reserves policy**

The normal policy of the management committee is to ensure that all expenses are fully funded and reserves are hopefully sufficient to cover our expenditure commitments for 6 months.

**Financial performance and review**

The net incoming resources for the year amounted to £86,708 (2019 - £18,583). The amount attributable to the general reserve now stands at a surplus of £194,524 (2019 - £118,546) and restricted reserve a surplus of £28,618 (2019 - £17,888).

**Principal risks and uncertainties**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated on 15 August 2007 and became a charity on 6 May 2008.

The company was established under the Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year up to the date of signature of the financial statements were:

Mr D Butler

Mrs D Butler

Mr P Hetherington

Mr A Sharp

(Resigned 30 November 2019)

Mrs S Bishop

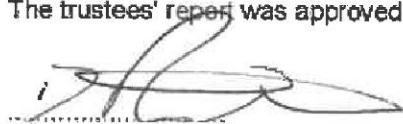
(Appointed 17 April 2019)

Mr G Spencer

Members can be recommended by the Council for election as a director/trustee or a notice has to be given at the registered office, not less than 3 or more than 21 days before the AGM, by a member giving his intention of proposing a person and that person also has to submit a notice stating that they are willing to be elected. On appointment trustees are given induction and training as is appropriate.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.

  
Mr D Butler  
Trustee

Date : 21 / 2 / 2020

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 31 MARCH 2020***

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The trustees, who are also the directors of ROC Solid Limited for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF ROC SOLID LIMITED**

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I report to the trustees on my examination of the financial statements of ROC Solid Limited (the charity) for the year ended 31 March 2020.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

*Azets Audit Services*

Azets Audit Services

Joanne Regan FCA  
Wynyard Park House  
Wynyard Avenue  
Wynyard  
Billingham  
TS22 5TB

Dated: .....4 January 2021

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	2	7,622	15,301	22,923	24,729	10,281	35,010
Charitable activities	3	944,313	-	944,313	708,570	-	708,570
Other income	4	17,515	4,516	22,031	-	-	-
<b>Total income</b>		<b>969,450</b>	<b>19,817</b>	<b>989,267</b>	<b>733,299</b>	<b>10,281</b>	<b>743,580</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	5	893,472	9,087	902,559	705,037	19,960	724,997
<b>Net income for the year/ Net movement in funds</b>		<b>75,978</b>	<b>10,730</b>	<b>86,708</b>	<b>28,262</b>	<b>(9,679)</b>	<b>18,583</b>
Fund balances at 1 April 2019		118,546	17,888	136,434	90,284	27,567	117,851
<b>Fund balances at 31 March 2020</b>		<b>194,524</b>	<b>28,618</b>	<b>223,142</b>	<b>118,546</b>	<b>17,888</b>	<b>136,434</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**

**AS AT 31 MARCH 2020**

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	9		320,618		316,040
<b>Current assets</b>					
Debtors	10	181,466		166,941	
Cash at bank and in hand		36,546		4,066	
		218,012		171,007	
<b>Creditors: amounts falling due within one year</b>	12	(138,111)		(152,076)	
Net current assets			79,901		18,931
<b>Total assets less current liabilities</b>			400,519		334,971
<b>Creditors: amounts falling due after more than one year</b>	13		(177,377)		(198,537)
<b>Net assets</b>			223,142		136,434
<b>Income funds</b>					
Restricted funds	14	28,618		17,888	
Unrestricted funds		194,524		118,546	
		223,142		136,434	

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2020**

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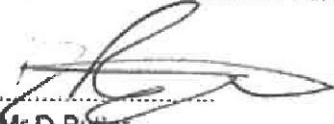
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2020.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and applying those resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 21/12/20

  
.....  
Mr D Butler  
Trustee

Company Registration No. 06343524

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

	Notes	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	17		80,084		15,199
<b>Investing activities</b>					
Purchase of tangible fixed assets		(60,119)		(489)	
Proceeds on disposal of tangible fixed assets		36,499		-	
<b>Net cash used in investing activities</b>			(23,620)		(489)
<b>Financing activities</b>					
Repayment of borrowings		(5,614)		65,353	
Repayment of bank loans		(15,370)		(97,218)	
<b>Net cash used in financing activities</b>			(20,984)		(31,865)
<b>Net increase/(decrease) in cash and cash equivalents</b>			35,480		(17,155)
Cash and cash equivalents at beginning of year			1,066		18,221
<b>Cash and cash equivalents at end of year</b>			36,546		1,066
<b>Relating to:</b>					
Cash at bank and in hand			36,546		4,066
Bank overdrafts included in creditors payable within one year			-		(3,000)

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**1 Accounting policies**

**Charity information**

ROC Solid Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Hope House, Burnhope, Newton Aycliffe, County Durham, DL5 7ER.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.5 Expenditure**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost relating 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.

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**1 Accounting policies**

**(Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	20% reducing balance
Computers	33% straight line
Motor vehicles	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**1 Accounting policies**

**(Continued)**

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020 £	2020 £	2020 £	2019 £	2019 £	2019 £
Donations and gifts	7,622	15,301	22,923	24,729	10,281	35,010

Restricted income represents income gifted for the purpose of leisure activities and specific capital purchases.

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**3 Charitable activities**

	Young persons support	Young persons rent	Other income	Total	Total
	2020	2020	2020	2020	2019
	£	£	£	£	£
Sales within charitable activities	224,546	698,591	21,176	944,313	708,570
Analysis by fund:					
Unrestricted funds	224,546	698,591	21,176	944,313	708,570
<b>For the year ended 31 March 2019</b>					
Unrestricted funds	143,055	548,150	17,365		708,570

**4 Other income**

	Unrestricted funds	Restricted funds	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Net gain on disposal of tangible fixed assets	17,515	4,516	22,031	-

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**5 Charitable activities**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Staff costs	374,047	265,276
Rates and water	18,942	20,712
Insurance	9,453	10,648
Light and heat	33,863	24,161
Advertising	(119)	4,203
Telephone	5,058	4,073
Postage and stationery	805	568
Sundry expenses	2,029	1,458
Bank charges	348	436
Repairs	47,108	42,894
Subscriptions	1,172	1,989
Travelling	9,269	7,448
Rent	295,123	243,667
Communal expenses	101	156
Cleaning	1,612	1,683
House set up costs	10,465	20,609
Other charitable expenditure	2,510	303
	<u>811,786</u>	<u>650,284</u>
Share of support costs (see note 6)	41,073	27,525
Share of governance costs (see note 6)	49,700	47,188
	<u>902,559</u>	<u>724,997</u>
<b>Analysis by fund</b>		
Unrestricted funds	893,472	705,037
Restricted funds	9,087	19,960
	<u>902,559</u>	<u>724,997</u>



**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**6 Support costs**

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Depreciation	41,073	-	41,073	25,017	-	25,017
Other support costs	-	-	-	2,508	-	2,508
Audit fees	-	3,397	3,397	-	3,536	3,536
Legal and professional	-	15,117	15,117	-	14,450	14,450
Bad debts	-	20,853	20,853	-	16,858	16,858
Bank loan interest	-	10,333	10,333	-	12,344	12,344
	<u>41,073</u>	<u>49,700</u>	<u>90,773</u>	<u>27,525</u>	<u>47,188</u>	<u>74,713</u>
Analysed between						
Charitable activities	<u>41,073</u>	<u>49,700</u>	<u>90,773</u>	<u>27,525</u>	<u>47,188</u>	<u>74,713</u>

Governance costs includes payments to the auditors of £3,397 (2019 - £3,536) for independent examination.

**7 Trustees**

During the year Mr A Sharp resigned as a trustee so received £4,000 remuneration (2019: £6,765), no other payments were made to trustees. The remuneration did not relate to services as a trustee.

**8 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	<u>13</u>	<u>11</u>
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	345,267	243,272
Social security costs	22,878	18,475
Other pension costs	5,902	3,529
	<u>374,047</u>	<u>265,276</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

During the year, the company subcontracted staff from a related party as disclosed in note 16. The cost was £51,458 and is included in wages and salaries above.

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**9 Tangible fixed assets**

	Freehold land and buildings	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2019	289,060	2,613	9,638	74,380	375,691
Additions	17,874	5,925	13,085	23,235	60,119
Disposals	-	-	-	(55,125)	(55,125)
At 31 March 2020	306,934	8,538	22,723	42,490	380,685
<b>Depreciation and impairment</b>					
At 1 April 2019	-	1,880	9,190	48,581	59,651
Depreciation charged in the year	23,214	437	929	16,493	41,073
Eliminated in respect of disposals	-	-	-	(40,657)	(40,657)
At 31 March 2020	23,214	2,317	10,119	24,417	60,067
<b>Carrying amount</b>					
At 31 March 2020	283,720	6,221	12,604	18,073	320,618
At 31 March 2019	289,060	733	448	25,799	316,040

**10 Debtors**

	2020	2019
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	125,402	117,835
Other debtors	52,751	45,710
Prepayments and accrued income	3,313	3,396
	181,466	166,941

**ROC SOLID LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

**11 Loans and overdrafts**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank overdrafts	-	3,000
Bank loans	138,798	154,168
Other loans	59,739	65,353
	<u>198,537</u>	<u>222,521</u>
Payable within one year	21,160	23,984
Payable after one year	<u>177,377</u>	<u>198,537</u>
Amounts included above which fall due after five years:		
Payable by instalments	<u>111,652</u>	<u>127,102</u>

The bank loans are secured by a fixed charge on 254 Marsh House Avenue, Billingham.

**12 Creditors: amounts falling due within one year**

	<b>Notes</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Bank loans and overdrafts	<b>11</b>	14,887	18,370
Other borrowings		6,273	5,614
Other taxation and social security		7,093	5,697
Trade creditors		31,818	51,300
Other creditors		10,149	15,537
Accruals and deferred income		67,891	55,558
		<u>138,111</u>	<u>152,076</u>

**13 Creditors: amounts falling due after more than one year**

	<b>Notes</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Bank loans	<b>11</b>	123,911	138,798
Other borrowings		53,466	59,739
		<u>177,377</u>	<u>198,537</u>

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**14 Funds**

	<b>Movement in funds</b>				
	<b>Balance at 1 April 2019</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Revaluations, gains and losses</b>	<b>Balance at 31 March 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds</b>					
Vehicle fund	17,167	5,516	(3,655)	-	19,028
Leisure and activities	721	5,801	(5,349)	-	1,173
Capital fund	-	8,500	(83)	-	8,417
<b>Total Restricted Funds</b>	<b>17,888</b>	<b>19,817</b>	<b>(9,087)</b>	<b>-</b>	<b>28,618</b>
<b>Unrestricted Funds</b>	<b>118,546</b>	<b>969,450</b>	<b>(893,472)</b>	<b>-</b>	<b>194,524</b>
<b>Total Funds</b>	<b>136,434</b>	<b>989,267</b>	<b>(902,559)</b>	<b>-</b>	<b>223,142</b>

The Vehicle Fund is made up of donations from County Durham Community Foundation, Zedra Trust, DCR Allen Charitable Trust, Sir John Priestman Charity Trust, 1989 Willan Charitable Trust, The Hobson Charity and The Sydney Black Charitable Trust. A pick up truck was disposed of during they year and a minibus was purchased and included within tangible fixed assets. The fund will be written down over the life of the asset.

The leisure and activities fund is made up of small donations received for specific activities with the spend against this fund from the grants received.

The capital fund comprises donations from County Durham Community Foundation, Kings Church Darlington and private donations for capital investment purposes. The fund will be written down over the life of the assets.

**15 Analysis of net assets between funds**

	<b>Unrestricted fund 2020 £</b>	<b>Restricted fund 2020 £</b>	<b>Total 2020 £</b>	<b>Unrestricted fund 2019 £</b>	<b>Restricted fund 2019 £</b>	<b>Total 2019 £</b>
Fund balances at 31 March 2020 are represented by:						
Tangible assets	293,173	27,445	320,618	298,873	17,167	316,040
Current assets/ (liabilities)	78,728	1,173	79,901	18,210	721	18,931
Long term liabilities	(177,377)	-	(177,377)	(198,537)	-	(198,537)
	<b>194,524</b>	<b>28,618</b>	<b>223,142</b>	<b>118,546</b>	<b>17,888</b>	<b>136,434</b>

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**16 Related party transactions**

**Transactions with related parties**

During the year the charity entered into the following transactions with related parties:

	<b>Sale of goods</b>		<b>Utilities recharges</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other related parties	-	-	112,363	80,902
	<u>-</u>	<u>-</u>	<u>112,363</u>	<u>80,902</u>
	<u>-</u>	<u>-</u>	<u>112,363</u>	<u>80,902</u>
	<u>-</u>	<u>-</u>	<u>112,363</u>	<u>80,902</u>
	<b>Wages recharges</b>		<b>Other</b>	
	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Other related parties	51,458	-	7,095	2,566
	<u>51,458</u>	<u>-</u>	<u>7,095</u>	<u>2,566</u>
	<u>51,458</u>	<u>-</u>	<u>7,095</u>	<u>2,566</u>
	<u>51,458</u>	<u>-</u>	<u>7,095</u>	<u>2,566</u>

The following amounts were outstanding at the reporting end date:

	<b>Amounts owed to related parties</b>	
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Other related parties	21,243	11,420
	<u>21,243</u>	<u>11,420</u>
	<u>21,243</u>	<u>11,420</u>

Related parties are ROC Family Support Limited and DDB Property 7 Limited, companies in which some of the trustees have financial control. Transactions comprise costs recharged.

<b>17 Cash generated from operations</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Surplus for the year	86,708	18,583
Adjustments for:		
Gain on disposal of tangible fixed assets	(22,031)	-
Depreciation and impairment of tangible fixed assets	41,073	25,017
Movements in working capital:		
(Increase) in debtors	(14,525)	(31,957)
(Decrease)/increase in creditors	(11,141)	3,556
<b>Cash generated from operations</b>	<u>80,084</u>	<u>15,199</u>
	<u>80,084</u>	<u>15,199</u>

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**18 Analysis of changes in net (debt)/funds**

	<b>At 1 April 2019</b>	<b>Cash flows</b>	<b>At 31 March 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	4,066	32,480	36,546
Bank overdrafts	(3,000)	3,000	-
	<u>1,066</u>	<u>35,480</u>	<u>36,546</u>
Loans falling due within one year	(20,984)	(176)	(21,160)
Loans falling due after more than one year	(198,537)	21,160	(177,377)
	<u>(218,455)</u>	<u>56,464</u>	<u>(161,991)</u>