



Rotherham Federation of Communities Limited

Financial Statements for the
year ended 31st January 2021

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 2021

	Page
Administrative details	1
Trustees (Directors) annual report	2 -7
Independent Examiners Report	8
Statement of Financial Activities	9
Balance sheet	10
Notes to the accounts	11 - 15

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

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

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

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

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

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

Unity Trust Bank
9 Brindley Place,
Birmingham
B1 2HB

Independent Examiner Mr Hugh Voice Chartered Accountant
Voice & Co Accountancy Services Limited
14 Jessops Riverside,
800 Brightside Lane,
Sheffield,
S9 2RX

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 2021.

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

Objects

Objects of the Charity are:

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

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

Risk management

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

Statement of Public Benefit and Main Activities

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

Covid – 19

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

Covid – 19

Our team have been in touch with vulnerable people from the outset through contact with existing TARAs/Community Groups, referring individuals into the Rotherham Heroes campaign and advising/guiding groups through the pandemic. We have been supporting our community groups/TARAs in each neighbourhood, talking to them and supporting their active response to the crisis, and capturing where any vulnerable people may be. Our calls identified people who have been socially active when their groups were meeting but had found themselves alone and unconnected due to the lockdown/self-isolation. It was clear from this process that there are many residents in a range of circumstances who not only needed practical help but also someone actually taking the time to talk to them, listen to how they are being affected and offer a friendly and supportive voice.

Friendship Calls

From mid-April RotherFed has dedicated an increased amount of staff time to making contact/calls with the most lonely and isolated people in the borough. We are contacting residents through our internal network, taking referrals through the Rotherham Hub and also on an ad hoc basis via incoming requests. Our focus is to:

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

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

Covid-19 Health and Safety Training

We invited all our groups to 'Covid-19 Health and Safety' training which looks at how to put things in place to make rooms and buildings safe for a potential return. We also extended the invite to members of Rotherham Council and Parish councils in the borough.

We have supported RMBC colleagues by helping with Covid Safety stalls around the Rotherham borough to promote safety and offer advice to the community. We attended the Covid roadshow at Dinnington Tesco with Neighbourhood teams Steve Lavin, Claire Moseley, SYP reps, and Elected members Jeannette Mallinder & John Vjestica speaking to community about being covid safe. This was a real success and we had 500 members of the public speak to us, taking free masks and hand sanitiser.

Community capacity building

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

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

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

Community capacity building

In March 2019 Thurstcroft Big Local Partnership approved the recruitment of an Employment Coach to provide local unemployed people with all aspects of support as they looked for work. Our Coach, Louise Johnson, has been based at various locations in Thurstcroft since May 2019 and has provided support to over 50 people, 30 of which had progressed into employment by the end of the year. A fantastic example of how the project has supported the needs of local people. As the project moves into its last few years, a key focus now will be legacy and sustainability. The group, with Rotherfed's support, will work hard over the coming year to ensure that as many elements as possible for community support are in place before the grant term ends. Youth work, community events and usage of the Hub are emerging as what are most important to the people of Thurstcroft going forward.

Enabling Community Voices

Throughout 2020 we have been able to deploy a team of 5 Community Organisers funded through grants from Big Lottery, Tudor Trust, CO Ltd and RMBC, to listen to, engage with and support the residents of Rotherham. Our Reaching Communities project "More Voices and Choices" funded by Big Lottery for 3 years which started in January 2019, has focused on the 4 areas of Dinnington, East Dene, East Herringthorpe and Masbrough with Community Organisers working to give people a voice, build confidence and support them to take action/drive change in their own communities. The team has also supported formal and informal community groups to form and develop their capacity throughout the year. From environmental projects to improving social isolation, our team have been instrumental in helping groups and individuals to make a difference to their selves and their communities.

Community Organising in Springwell Gardens

Our 2-year grant from Tudor Trust came to an end in August 2019, however we were successful with a one-year continuation of the project and will be able to continue our support until August 2020. In the third year, the role of our community organiser working on the project has focused more on training and support. Although we have continued to door knock and listen to local people, the key focus in year three has been more about training Springwell TARA and steering group to embed organising in their activities, ensuring the group is sustainable and community activity is ongoing for the long term in Springwell Gardens. This project is an example of how community tenacity can win through over a sustained period of time.

Thurstcroft Big Local

Our proposals for the big local plan spend for the next 2 years have been submitted and now approved by the Local Trust. This includes funding to enable staff support from Rachel Cole from Rotherham Federation.

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

Money Management / Debt Support

In late 2019 we submitted our proposal to the Lottery for a partnership project involving Rotherfed and Citizens Advice, to deliver a community led money management support programme. The bid was successful, and we can now support some of the most deprived areas across the borough to form groups and gain knowledge and understanding on how to make their money go further. Included within the project is one to one debt advice for those who need some technical help. We started delivery in January 2021, and this will continue for a three-year period.

Working with RMBC

HRA Funding: We went through an open tender process in Autumn 2019 for the Tenant Federation contract and RMBC have confirmed we were successful. Our new contract began on 1st April 2020. We have engaged with and got more tenants involved in housing services, supported TARA's to achieve their ambitions (including supporting their communities through the pandemic) and improve social isolation throughout the borough.

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 Young Tenants, Repairs and Maintenance and ASB, developing action plans to address issues raised and improve services for all tenants. In 2020 the scrutiny panel have completed the review of "Aids and Adaptations" on the home and are now in the process of presentations to the Senior Managers at RMBC.

New Federation Member Groups 2020

- East Herringthorpe Heritage Group
- Dinnington Boxing Group
- Good Companion
- SEND youth group

Services to Community Led Organisations and TARA's

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

IT Support

We have been working with tenants and residents who are wanting to get involved with online meetings/coffee mornings etc. Doing 'mock' meetings allows for the user to learn from experience and they get to "see" what they need to do. This method of learning has been very popular and people who have never used technology before and they are becoming more confident.

Sarah Fletcher has met with many of our existing tenants following COVID-19 governmental guidelines and she has helped them to join Tenant Scrutiny and Housing Involvement Panel meetings remotely.

Increasing Board Resilience

In addition to the events and meetings that our Trustees attend to keep them up to date with community and housing issues, Rotherham Federation has provided training and development to its Trustees throughout 2020. This has included mandatory Equality and Diversity training, finance/accounts awareness and mandatory Safeguarding training.

Grant making policy

A Grant making Policy for the Charity was agreed by Trustees in June 2016 and reviewed in May 2020. 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 business 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:

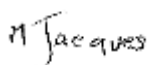
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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: 9th March 2021

Rotherham Federation of Communities Limited
Independent Examiners report to the Trustees (Directors)
for the year ended 31st January 2021

I report on the accounts of the Rotherham Federation of Communities Limited for the year ended 31 January 2021 which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a member of the ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

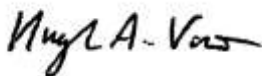
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Hugh Voice Chartered Accountant
Voice & Co Accountancy Services Limited
14 Jessops Riverside,
800 Brightside Lane,
Sheffield,
S9 2RX

Date: 22nd March 2021

Rotherham Federation of Communities Limited
Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31st January 2021

		Unrestricted	Designated	Restricted	Total	Total
	Notes	Funds	Funds	Funds	2021	2020
		£	£	£	£	£
Income and endowments from:	2					
Grants and donations		25,038	0	302,795	327,832	285,964
Charitable activities		162,935	0	0	162,935	162,807
Other trading activities		240	0	0	240	4,037
Investments		0	0	0	0	325
Other					0	0
Total		188,213	0	302,795	491,007	453,133
Expenditure on:	3					
Raising funds		400	0	1,004	1,404	3,909
Charitable activities		159,838	717	237,635	398,189	424,638
Other					0	0
Total		160,238	717	238,639	399,593	428,547
Net income/(expenditure)		27,975	-717	64,155	91,414	24,586
Transfers between funds		-28,672	28,717	-45	0	0
Net movement in funds after transfers		-696	28,000	64,110	91,414	24,586
Total funds brought forward		93,211	102,000	95,320	290,531	265,946
Total funds carried forward		92,515	130,000	159,430	381,945	290,531

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 10 to 14 form part of these financial statements.

Rotherham Federation of Communities Limited
Balance sheet
As at 31st January 2021

		Unrestricted Funds	Designated Funds	Restricted Funds	2021 Total	2020 Total
	Notes	£	£	£	£	£
Fixed Assets	5	0	0	0	0	0
Current Assets						
Debtors	6	1,416	0	7,995	9,412	587
Cash at bank & in hand		97,029	130,000	173,282	400,311	328,581
		98,445	130,000	181,277	409,722	329,167
Liabilities						
Creditors - amounts due within one year	6	-5,778	0	0	-5,778	-1,066
Deferred income	6	0	0	-22,000	-22,000	-37,570
		-5,778	0	-22,000	-27,778	-38,636
Net current assets		92,668	130,000	159,277	381,945	290,531
Net assets		92,668	130,000	159,277	381,945	290,531
Funds of the company						
Unrestricted Funds	7				92,668	93,211
Designated Funds					130,000	102,000
Restricted Funds					159,277	95,320
Total funds					381,945	290,531

For the year 31st January 2021, 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.

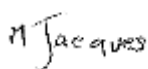
The directors acknowledge their responsibilities for:

- 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: 9th March 2021

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.

The rates applicable are;

- | | | |
|--------------------|---|-------------|
| Computer equipment | - | 33% on cost |
| Office equipment | - | 20% on cost |

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 2021	Total 2020
	£	£	£	£	£
Grants and donations					
Big Lottery - Awards For All				0	9,974
Big Lottery - Big Local			46,620	46,620	97,625
Big Lottery - Reaching Communities			92,798	92,798	0
Big Lottery - Reaching Communities 2019				0	88,008
Big Lottery - Friendship project			66,200	66,200	0
Big Lottery - Making our money go further			66,427	66,427	0
Deaf Futures				0	9,900
HMRC	10,038			10,038	3,000
Donations			750	750	3,130
Garfield Weston				0	20,000
Held As Custodian				0	6,626
RMBC	10,000			10,000	0
South Yorkshire Community Foundation	5,000			5,000	0
Small grants				0	200
Social Action Hub				0	17,500
Tudor Trust			30,000	30,000	30,000
	25,038	0	302,795	327,832	285,964
Charitable activities					
Contract income - Housing Revenue Account	160,000			160,000	160,000
Contract income - Big Local	2,925			2,925	2,663
Training	10			10	144
	162,935	0	0	162,935	162,807
Raising funds					
Fundraising	240			240	4,037
Investments					
Bank interest	0			0	325

3. Expenditure on

	General Fund	Designated Fund	Restricted Fund	Total 2021	Total 2020
	£	£	£	£	£
Raising funds					
Advertising and publicity	400	0	1,004	1,404	3,909
Charitable activities					
Direct costs					
Activity and project costs	2,602	0	30,920	33,521	26,778
Donations	0	0	1,000	1,000	317
Events and meetings	38	0	427	465	21,357
Examination of accounts	1,854	0	0	1,854	3,375
Grants	165	0	9,043	9,209	7,595
Group insurances	0	0	0	0	96
Interpreter	99	0	700	799	2,378
Photocopying Costs	0	0	0	0	153
Professional fees	0	0	0	0	853
Staff costs	60,493	0	114,330	174,823	192,537
Volunteer expense and training	243	0	1,632	1,875	5,499
Youth club	0	0	4,110	4,110	18,800
	65,495	0	162,162	227,657	279,737
Support costs					
Bank					
Charges	0	0	54	54	68
Equipment	3,926	0	2,848	6,775	3,044
ICT Support	972	0	2,815	3,787	2,164
Insurance	0	0	1,246	1,246	1,786
Membership & subscriptions	0	0	211	211	40
Photocopying	136	0	327	462	2,753
Postage, stationery & supplies	232	0	2,588	2,820	3,705
Professional Fees	11,457	0	5,126	16,583	19,180
Rent, rates, heat & light	5,873	0	3,207	9,080	4,540
Staff costs	68,587	717	50,015	119,318	91,064
Staff training and expenses	1,576	0	3,257	4,833	9,700
Telephones & broadband	1,251	0	3,236	4,486	4,233
	94,011	717	74,930	169,658	142,277
Governance					
Examination of accounts	250			250	250
Meeting costs - Trustees	81	0	544	625	2,373
	331	0	544	875	2,623

4. Grants made during the year

Grants	Purpose	£	£
Activity grants	To provide financial support to small groups to carry out a community activity	9,043	7,265
Initial start up grants	To provide financial support to newly formed groups	165	331
		9,209	7,595

5. Fixed assets

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

6. Debtors and creditors

	2021	2020
	£	£
Trade debtors	8,312	0
Prepayments	1,100	587
	<u>9,411</u>	<u>587</u>
Creditors due in one year	-5,778	-1,066
Deferred income	-22,000	-37,570
	<u>-27,778</u>	<u>-38,636</u>

7. Movement of funds

	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
	£	£	£	£	£
Restricted funds					
Big Lottery - Big Local Plan	44,871	46,620	-52,069	0	39,422
Big Lottery - Reaching Communities	929	92,798	-92,708	0	1,019
Big Lottery - Friendship project	0	66,200	-33,599	0	32,601
Big Lottery - Making our money go further	0	66,427	-28,093	0	38,334
Big Lottery - Awards For All	5,072	0	-5,072	0	0
Deaf Futures	9,525	0	-850	0	8,675
Held as custodian	18,621	750	-718	-45	18,607
Social Action Hub	2,240	0	-2,240	0	0
Tudor Trust	14,062	0	-14,062	0	0
Tudor Trust - Friendship	0	30,000	-9,227	0	20,773
Designated funds					
Redundancy and closure costs	102,000	0	-717	28,717	130,000
Unrestricted funds					
General funds	93,211	188,213	-160,238	-28,672	92,515
Total funds	<u>290,531</u>	<u>491,007</u>	<u>-399,593</u>	<u>0</u>	<u>381,945</u>

Restricted Funds

- Big Local (Local Trust)- to support delivery of resident led Plan in Thurgroft
- MSO – supporting growth of a South Yorkshire network of community organiser
- SAH – enabling an experienced Community Organiser to recruit and train community leaders
- Tudor Trust - Community Organiser support for Eastwood Middle and Springwell Gardens.
- Voices and Choices – lottery project enabling community organiser support in our poorest communities
- More Voices and Choices - lottery project enabling community organiser support in our poorest communities
- Awards For All get connected project is to enable older people to get online
- Deaf Futures – these funds are to support Rotherham Deaf Futures with activities and awareness

8. Funds held as custodian

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

Breakdown of Funds held as custodian	2021	2020
	£	£
Group without bank accounts	1,000	1,045
Big Local - Fundraising	17,607	17,576
	18,607	18,621

9. Designated funds

The designated funds are unrestricted in nature. These funds have been set aside by the Trustees in accordance with the Charity's Reserves Policy, which is, to have at least 3 months operating costs, staff redundancy costs and closure costs, and alternative accommodation costs.

10. Salaries

Salaries details	2021	2020
	£	£
Salaries	253,442	239,932
Social security costs	23,350	22,688
Pension	17,350	13,981
	294,142	276,601

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

11. Pensions

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

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

	2021	2020
	£	£
Depreciation of tangible assets	0	0
Accountancy fees	400	400
	400	400

13. Company Limited by Guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member, in the event of a winding up, is limited to £1.

14. Directors Remuneration

No remuneration was received by any directors in the period of these accounts. Only expenses properly incurred were reimbursed. These expenses have been included under the Volunteer expenses category in Members activity and support costs (See note 3).

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.