



Rotherham Federation of Communities Limited

Financial Statements for the
year ended 31st January 2023

Charity number: 1158600
Registered England and Wales

Company number: 5913521
Company limited by guarantee

Rotherham Federation of Communities Limited)
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for the year ended 31st January 2023

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

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

Trustees (Directors)	Mary Jacques	Chair	Appointed 25/03/2009
	Terry Adair	Secretary	Appointed 09/09/2013
	Kay Bacon	Treasurer	Appointed 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 D F Randles FCA
D & J Randles Chartered Accountants
203 Askern Road
Bentley
Doncaster
DN5 0JR

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 2023.

Exemptions

The Trustees have taken advantage of the exemptions available to small companies, including the audit exemption (see statement on balance sheet).

Structure, governance and management

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

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

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

Appointment of Trustees (Directors)

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

Objects

Objects of the Charity are:

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

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

Risk management

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

Statement of Public Benefit and Main Activities

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

Covid – 19

In February 2022, the lifting of Covid restrictions combined with the fall in infection rates was a catalyst for increased community group activities, as the numbers of tenants and residents getting involved in their communities grew and continued to grow significantly throughout the year.

It was great to see the activities and events that our Tara's and Community groups deliver, back in full swing and also to see so many new groups forming out of Covid, with many taking the next steps to become constituted entities which has been particularly pleasing. We would like to thank our delivery team for all the support and guidance they have given our TARA's and groups through what has been such a difficult period. This has been an extremely busy year for all involved and the results have been fantastic.

Queens Award for Voluntary Service

In June 2022 RotherFed were awarded The Queen's Award for Voluntary Service. This is the highest award a local voluntary group can receive in the UK and is equivalent to an MBE. The award aims to recognise outstanding work by local volunteer groups to benefit their communities.

On the 27th of October the presentation ceremony took place at Springwell Gardens Community Centre. Over 80 of our volunteers and staff teams attended and the award was presented to our Chair Mary Jacques by HM Lord-Lieutenant of South Yorkshire, Professor Dame Hilary Chapman DBE. The event was a real celebration of the incredible work that volunteers have done over the last few years and especially throughout, and in the aftermath of, the Covid pandemic.

As an organisation we are so proud of our staff team and how they have applied themselves (particularly over the last couple of years) and how they help to foster the commitment and passion that we see in our volunteers. Our volunteers don't look for praise or awards, put others first, and just get on with making their communities better places to live. They go above and beyond and do so much more than we will ever know about. Volunteers are the lifeblood of Rotherham communities.

We would like to say a big thank you to Lynsey Skidmore (Acting Head of Housing and Estate Services at Rotherham Council) for nominating RotherFed for the award, and we hope that the unique partnership that is thriving in Rotherham including Tenants and Residents, Community Groups, RotherFed, and the Council, will continue to make a difference in future years.

Friendship Calls & The Better Mental Health Fund

Our team have recruited, trained, and mentored Befriending Volunteers to make contact/calls with some of the most lonely and isolated people across Rotherham. We are contacting residents through our internal network and take referrals through a range of sources/partner services.

The access to other support services with the befriending work as a catalyst, was also a crucial element to the success of this project. Advice and guidance relating to debt, home energy, employment support, training etc. are all examples of how we have supported the progression and development of our beneficiaries, all stemming from an initial welfare call from this project.

The Better Mental Health Fund project supported lonely and isolated tenants and residents, helping them meet up with volunteers and get more engaged with services and activities that are happening in the community. Support has targeted: families and parents/carers, people from all backgrounds or situations, beneficiaries accessing additional support services as required, links with the befriending network providers led by RotherFed including: Live Inclusive, Rotherham Ethnic Minorities Alliance, Rotherham Parent and Carers Forum, YAWR Services, Age UK Rotherham, Voluntary Action Rotherham.

This project reached 825 Rotherham residents, supporting people across the whole life course, people from all backgrounds and situations, provide support in family groups and to carers, support older people and people with disabilities, and getting that cut through into BAME communities as well. Existing links into our heavily deprived communities through all partners was also crucial in getting support to those who needed it the most. This access was only possible because of the range of providers we had in the partnership, so recognition and a big thank you to them.

Community capacity building

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

We have delivered 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. As well as advice and practical resources to produce newsletters, posters and other materials, we have provided mentoring and support for community leaders and organisations in relation to safeguarding including DBS checks for volunteers.

We have helped individuals start up and run community groups for the benefit of the local community. This support has included creating a start-up plan, identifying local needs, budgeting, training, advice and help on the practicalities of running a group. RotherFed has also provided practical resources such as access to computers and photocopying services.

Enabling Communities to Grow – Heart of the Community

In January 2022 we began the delivery of our new “Heart of the Community” project. This is a 3-year, community-led, place-based project funded by the National Lottery and delivered in 6 communities in Rotherham, Meadowbank, Masbrough, Canklow, Wharnccliffe, Dalton, and Thrybergh, engaging with and encouraging residents to work together to make their neighbourhoods somewhere to be proud of, and with our support communities will:

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

The first year has gone fantastically well. Our aim was to foster the spirit that was alive during Covid and support and encourage people to do more for each other and improve the places where they live for everyone. We have registered over 2000 little acts of kindness to over 3000 local people, 15 community events have taken place, 2 community led campaigns are underway involving 200 people, and 15 volunteer community leaders have been involved in year one.

Thurcroft Big Local

Thurcroft is a great example of how a community has come together to support those less fortunate, both during and in the aftermath of Covid. The Big Local Partnership have invested their funding wisely with the needs of the community running through and driving everything they do, whether that's grants for local groups, youth activities, environmental projects such as the local allotments, or the amazing large-scale events such as the summer gala and the fireworks night. Not forgetting the Platinum Jubilee that was so well attended.

As the project moves into what will probably be the final year, a key focus now will be legacy and sustainability. The group, with Rotherfed's support, will work hard over the next 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 Thurcroft going forward.

Rachel Cole has been there from the start, over 10 years, supporting and organising so much of what the partnership do, and as we are now moving onto the final year, we would like to say a big thank you to Rachel for all her hard work and enthusiasm that has helped make the project such a success. We know she will miss it when it comes to an end.

Cost of Living Crisis

Money Management

We have now completed 2 years delivery of our Lottery Fund partnership project with Citizens Advice Rotherham called Making Our Money Go Further. This is a community led money management support programme helping local people to form groups and gain knowledge and understanding on how to improve money management. Included within the project is one to one debt, benefit, and generalist advice for those who need additional help.

Throughout this project we have helped people reduce expenditure, increase income, and renegotiate outgoings. At the end of year 2 we have now supported over 1300 people at community sessions, 500 of which have received support from Citizens Advice. Those involved have passed on their knowledge to a further 650 people and 2800 who were previously unaware, now know where to go for help.

Our aim is to change the way communities think & talk about managing money, with community led solutions to the issues that matter most to local people. It's about supporting local people to make real change happen. Our team listen to what the community says, identify people's money-related worries and support, enable, and empower them to collectively develop practical solutions to help make ends meet.

Home Energy Support

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

Local people become Volunteer's and get involved to deliver energy-saving activities in their communities. In addition, the project also supports other local community service providers to be more energy aware.

Home Energy Support (continued)

Energy Know How advise and guide energy consumers who need support to reduce their fuel bills. Our focus is to:

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

The demand for this support has been overwhelming given the cost-of-living crisis that has gripped our communities, and although the current project doesn't end until May 2023 we have already completed our targets with over 1500 households reached with in depth advice, over 700 receiving remote advice, and over 300 having home visits. Since June 2021 we have supported Rotherham residents to save an estimated £127,000.

Working in Partnership with RMBC

The partnership with RMBC continues to develop at real pace and we have worked closely through the last year to ensure we responded to the needs of our communities throughout the pandemic's challenges and changes.

In September the Tenants Open day took place at the New York Stadium. This was the first face to face open day since 2019 and it was great to see so many tenants and partners attend. The event was really well received by our tenants with some great feedback evident on the day. We were able to carry out the annual awards for staff excellence and the TARA and Group raffle, but also present the awards to the winners of the Garden Competition which was the first time this had been done at the open day.

The CEO of Tpas, Jenny Osbourne, was also at the event to present the council with the Exemplar Accreditation Award that was achieved earlier in the year, and recognised the "unique" offer and partner relationship that is in place in Rotherham to deliver excellent tenant involvement.

Neighbourhood Centres

We worked with RMBC to look at how we can grow the interest and usage of Neighbourhood Centres culminating in the recruitment of a full time Activities Co-Ordinator in November 2021. Their role was to organise and create a varied activities programme in Neighbourhood Centres across Rotherham, from group events to seasonal activities, all of which will support tenants and resident's needs. The Co-ordinator focused on developing social activities in Neighbourhood Centres, mentoring volunteers within groups to take on responsibility for arranging activities thus driving centre usage, supported existing groups to enhance/increase their activities, and through improved marketing and promotion raised awareness of centre activities and their benefits. This project ended in October 2022 however it has left a significant legacy with many centres now much more well used than before and many local people benefitting from making use of centre services and activities.

Tenants and Residents Events

RotherFed remained committed to the tenant and resident engagement events throughout the year that we started when restrictions began to ease, aiming to get people back together again and back into community life. Not only did these events give our tenants/residents an opportunity to come together and socialise, but enabled us to introduce additional support services that we and other organisations could offer, giving an added benefit to those coming along.

We have continued to deliver these informal engagement meetings and events throughout the year including Coffee Mornings, Buffet Lunches and Pizza Evenings. At these sessions we also generate internal referrals from one RotherFed project into another providing wrap around support to individuals. For example, someone receiving a friendship call getting support from our Energy Team, or vice versa.

Tenant Scrutiny:

Tenant scrutiny gives tenants the power to hold their landlord to account for their decisions, performance and conduct and involves empowered tenants working together to research issues and make recommendations for change based on the evidence they find. All these reports are available publicly for anyone who wishes to read them. Rotherham Council has responded positively to all previous reports including the two we have completed in 2022/23 - Customer Satisfaction for Repairs and Maintenance, and Communication with Tenants. We are now working on the next review which is "Void Properties", and we hope to have a report of recommendations ready for RMBC by the Spring of 2023. This review is closely linked with the RMBC Housing White Paper action plan and aims to support compliance.

New Federation Member Groups 2022/23

2022/23 has been an extremely progressive year for Community Led groups and TARA'S becoming Federation members. There have been 11 groups that have applied successfully since January 2022 and there are two more applications that are pending currently.

The "New" member groups are: S62, Catcliffe Cone, CEAD, Clifton Garden Society, Friends of Dalton East Herringthorpe and Thrybergh Green Spaces, Henley Residents Association, Krazy Krafters, Silverwood Colliery Heritage Group, Friends of Boston Castle Parklands and Moorgate Cemetery, Keppel & Scholes Heritage Group, Manvers Residents Association.

This is the most members we have ever seen join the Federation in a 12-month period, and we believe that this increase has been driven by the community spirit that was evident during the pandemic.

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.

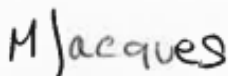
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and of the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible 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 Jaques, Chair/Director

Date: 13th March 2023

Rotherham Federation of Communities Limited
Independent Examiners report to the Trustees (Directors)
for the year ended 31st January 2023

I report on the accounts of the Rotherham Federation of Communities Limited for the year ended 31 January 2023 which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

have not been met; or

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



D F Randles FCA
D & J Randles Chartered Accountants
203 Askern Road
Bentley
Doncaster
DN5 0JR

Date: 13th March 2023

Rotherham Federation of Communities Limited
Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31st January 2023

		Unrestricted	Designated	Restricted	Total	Total
	Notes	Funds	Funds	Funds	2023	2022
		£	£	£	£	£
Income and endowments from:	2					
Grants and donations		55,960	0	582,974	638,934	546,896
Charitable activities		192,333	0	0	192,333	251,945
Investments		107	0	0	107	140
Other					0	0
Total		248,400	0	582,974	831,374	798,981
Expenditure on:	3					
Raising funds		1,714	0	5,275	6,990	5,491
Charitable activities		236,793	0	547,670	784,463	658,293
Other					0	0
Total		238,508	0	552,946	791,453	663,783
Net income/(expenditure)		9,892	0	30,029	39,921	135,198
Transfers between funds		1,581	0	-1,581	0	0
Net movement in funds after transfers		11,473	0	28,448	39,921	135,198
Total funds brought forward		86,702	220,810	209,631	517,143	381,945
Total funds carried forward		98,175	220,810	238,079	557,064	517,143

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared. All the above amounts relate to continuing activities.

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

Rotherham Federation of Communities Limited
Balance sheet
As at 31st January 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	2023 Total	2022 Total
	Notes	£	£	£	£	£
Fixed Assets	5	0	0	0	0	0
Current Assets						
Debtors	6	7,713	0	1,774	9,487	72,735
Cash at bank & in hand		91,982	220,810	239,758	552,550	462,637
		99,695	220,810	241,532	562,037	535,371
Liabilities						
Creditors - amounts due within one year	6	-1,520	0	-3,452	-4,972	-8,228
Deferred income	6	0	0	0	0	-10,000
		-1,520	0	-3,452	-4,972	-18,228
Net current assets		98,175	220,810	238,079	557,064	517,143
Net assets		98,175	220,810	238,079	557,064	517,143
Funds of the company						
Unrestricted Funds	7				98,175	86,702
Designated Funds					220,810	220,810
Restricted Funds					238,079	209,631
Total funds					557,064	517,143

For the year 31st January 2023, the company is entitled to the audit exemption under section 477 (2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

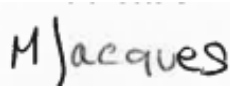
- a) ensuring the company keeps accounting records which comply with section 386; and
- b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and its profit or loss for the financial year, in accordance with the requirement of the companies Act 2006 relating to accounts, so far as is applicable to the company.

Small company provisions:

These accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The directors declare that they have approved the accounts above.

Signed on behalf of the Directors:

Signed 

Name and position Mary Jaques, Chair/Director

Date: 13th March 2023

1. Accounting policies

1.1.1. Basis of preparation

These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- The Charities Act 2011
- The Companies Act 2006
- The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS102
- Accounting & Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS102) (effective January 2015)

1.1.2. The charity meets the definition of a public benefit entity as defined by FRS 102

1.1.3. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.1.4. All figures presented in the statements and supporting notes have been rounded to the nearest pound.

1.2. Incoming resources

These are included in the Statement of Financial Activities. Incoming resources are recognised when:

- the company becomes entitled to the resources
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with fund-raising or contract income) the incoming resources and related expenditure are reported gross in the Statement of Financial Activities.

Grants and donations are only included in the Statement of Financial Activities when the company has unconditional entitlement to the resources.

Contractual income is only included in the Statement of Financial Activities once the related goods or performance related services have been delivered.

Investment income is included in the accounts when receivable.

1.3. Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable expenditure comprises those costs incurred in the delivery of the charity's activities and services for its beneficiaries, including both direct and support costs. The expenditure has been analysed but usage.

Professional fees include those costs associated with meeting constitutional and statutory requirements, including Accountancy fees.

1.4. Fund accounting

Restricted funds are funds received from donors which are subject to restrictions on the purposes for which they may be used of which have been raised for a specific project. Unrestricted funds are those where there are no externally imposed restrictions. These include funds freely available to the charity for expenditure or appropriation to reserves for internally designated purposes.

1.5. Assets

Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost, or, if gifted, at the value to the company on receipt.

1.6. Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.7. Cash

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

1.8. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

Accrued charges are normally valued at their settlement amount.

1.9. Taxes

The company is not VAT registered. As a Charity the company is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act section 505 of the Taxes Act 1988 or s256 of the Taxation of chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

2. Income from:

	General Fund	Designated Fund	Restricted Fund	Total 2023	Total 2022
	£	£	£	£	£
Grants and donations					
Active through football	2,500	0	0	2,500	5,000
Awards for all - Friendship	0	0	9,850	9,850	0
Big Lottery - Big Local	0	0	87,784	87,784	58,500
Big Lottery - Heart of the Community	0	0	95,997	95,997	47,660
Big Lottery - Making Our Money Go Further	0	0	177,218	177,218	155,001
Big Lottery - Reaching Communities	0	0	0	0	88,792
Deaf Futures - Better Mental Health Fund	0	0	20,240	20,240	0
Energy Savings Trust	0	0	132,182	132,182	35,944
Garfield Weston	20,000	0	0	20,000	20,000
Held As Custodian	0	0	4,955	4,955	-1,000
HMRC	5,000	0	0	5,000	4,000
RMBC - Gentle Exercise	150	0	0	150	0
RMBC - Better Mental Health	28,310	0	34,000	62,310	130,000
VAR - Anything is possible	0	0	15,000	15,000	0
Winter Warm Grant	0	0	5,750	5,750	0
Tudor Trust	0	0	0	0	3,000
	55,960	0	582,974	638,934	546,896
Charitable activities					
Contract income - Housing Revenue Account	160,000	0	0	160,000	160,000
Contract income - Big Local	4,620	0	0	4,620	2,925
Contract income - RMBC Friendship	17,500	0	0	17,500	0
Contract income - RMBC Neighbourhoods Fund	6,571	0	0	6,571	0
Contract income - DWP	941	0	0	941	0
Training	0	0	0	0	10
	189,632	0	0	189,632	162,935
Raising funds					
Fundraising	2,700	0	0	2,700	240
Investments					
Bank interest	107	0	0	107	140

3. Expenditure on

	General Fund	Designated Fund	Restricted Fund	Total 2023	Total 2022
	£	£	£	£	£
Raising funds					
Advertising and publicity	1,714	0	5,275	6,990	5,491
Charitable activities					
Direct costs					
Activity and project costs	2,081	0	63,544	65,625	29,778
Donations	0	0	0	0	0
Events and meetings	6,577	0	8,815	15,392	6,392
Examination of accounts	1,750	0	0	1,750	950
Grants	2,514	0	105,220	107,734	118,054
Interpreter	150	0	6,930	7,080	150
Photocopying Costs	363	0	90	453	135
Professional fees	1,026	0	1,500	2,526	3,297
Staff costs	171,123	0	194,632	365,755	140,296
Volunteer expense and training	323	0	1,554	1,877	2,472
Youth club	0	0	19,742	19,742	8,440
	185,908	0	402,027	587,935	309,965
Support costs					
Bank Charges	362	0	97	458	72
Equipment	1,143	0	6,768	7,911	2,965
ICT Support	402	0	2,362	2,764	2,203
Insurance	479	0	1,548	2,027	1,818
Membership & subscriptions	246	0	24	270	913
Photocopying	208	0	731	939	472
Postage, stationery & supplies	931	0	990	1,922	2,209
Professional Fees	3,682	0	21,522	25,204	24,241
Rent, rates, heat & light	279	0	6,950	7,229	282
Staff costs	37,919	0	88,668	126,587	297,218
Staff training and expenses	2,852	0	8,087	10,939	8,225
Telephones & broadband	2,164	0	6,157	8,321	7,229
	50,666	0	143,903	194,569	347,848
Governance					
Examination of accounts	0	0	1740	1,740	480
Meeting costs - Trustees	220	0	0	220	0
	220	0	1,740	1,960	480

4. Grants made during the year

Grants	Purpose	£	£
Activity grants	To provide financial support to small groups to carry out a community activity	10,505	6,432
Initial start-up grants	To provide financial support to newly formed groups	464	0
Grant to partners	To deliver a joint project with Rotherham Ethnic Minority Alliance	22,800	0
Grant to partners	To deliver a joint project providing debt advice	73,965	73,965
		107,734	9,209

5. Fixed assets

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

6. Debtors and creditors

	2023	2022
	£	£
Trade debtors	7,713	71,299
Prepayments	1,774	1,436
	<u>9,487</u>	<u>72,735</u>
Creditors due in one year	-4,972	-8,228
Deferred income	0	-10,000
	<u>-4,972</u>	<u>-18,228</u>

*During the period of these accounts, deferred funding of £10,000 from the last financial year relating to Rotherham Deaf Futures Mental Health fund has been released.

7. Movement of funds

	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
	£	£	£	£	£
Restricted funds					
Awards for all - Friendship	0	9,850	-1,917		7,933
Big Lottery - Big Local Plan	41,092	87,784	-88,187	-644	40,046
Big Lottery - Friendship project	17,688		-13,298		4,390
Big Lottery - Heart of the Community	39,618	95,997	-93,066		42,549
Big Lottery - Making our money go further	89,392	177,218	-166,499		100,110
Deaf Futures - Better Mental Health Fund	0	20,240	-9,041		11,199
Energy Savings Trust	-31,149	132,182	-98,600	-937	1,495
Held as custodian	22,732	4,955	-160		27,527
RMBC - Better Mental Health	30,258	34,000	-64,258		0
VAR - Anything is possible	0	15,000	-15,000		0
Winter Warm Grant	0	5,750	-2,920		2,830
Designated funds					
Redundancy and closure costs	220,810	0	0	0	220,810
Unrestricted funds					
General funds	86,702	248,400	-238,508	1,581	98,175
Total funds	517,143	831,374	-791,454	0	557,064

Restricted Funds

- Awards for all – Friendship calls – to support isolated/lonely effected by the Pandemic
- Big Local (Local Trust)- to support delivery of resident led Plan in Thurcroft
- Big Lottery - Friendship project – to support isolated/lonely effected by the Pandemic
- Big Lottery - Heart of the Community - . to develop the skills and capacity of local people to support vulnerable neighbours and build community pride.
- Big Lottery - Making our money go further – to provide the tools people need to deal with the financial issues that are most important to them.
- Deaf Futures – these funds are to support Rotherham Deaf Futures with activities and awareness
- Energy Savings Trust – This funding has been awarded to delivery energy saving advice in the community.
- RMBC - Better Mental Health – to offering residents who accessed the council's Community Hub (RCH) physical and emotional help.
- VAR - Anything is possible – to deliver intergenerational community sessions to enhance the employability of younger people
- Winter Warm Grant – to provide winter wear and food supplies to individuals in need over the winter months.

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	2023	2022
	£	£
Group without bank accounts	5,125	5,125
Big Local - Fundraising	22,402	17,607
	27,527	22,732

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	2023	2022
	£	£
Salaries	428,443	381,208
Social security costs	38,865	34,574
Pension	25,035	21,732
	492,342	437,514

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

The average number of staff during the year was 15.5 FTE (2022:12 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;

	2023	2022
	£	£
Depreciation of tangible assets	0	0
Accountancy fees	500	400
	500	400

13. Company Limited by Guarantee

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

14. Directors Remuneration

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

15. Related Party Transactions

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

16. Previous period comparison

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