



Rotherham Federation of Communities Limited

Financial Statements for the
year ended 31st January 2020



Charity number: 1158600
Registered England and Wales

Company number: 5913521
Company limited by guarantee

Registered England and Wales
Charity number: 1128000

Company limited by guarantee
Company number: 2013251



Year ended 31st January 2020
Financial Statements for the

Rotherham Federation of Communities Limited

Rotherham Federation of Communities Limited)
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for the year ended 31st January 2020

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Rotherham Federation of Communities Limited
Administrative details
for the year ended 31st January 2020

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
	Lillian Shears	Vice Chair	Until 05/06/2019
	Peter Deveau		Appointed 15/03/2018
	Susan Fox		Appointed 27/03/2012
	Kim Addy		Appointed 31/03/2015
	Kay Bacon		Appointed 13/03/2015
	Stella Parkin		Appointed 31/03/2015
	David Ramsden		Appointed 30/03/2016
	Wendy Birch		Appointed 26/04/2018
Ann Hitchens		Until 10/06/2019	

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 AMJ Ball BA FCA FCIE
Chartered Accountant
75, Banner Cross Road
Sheffield
S11 9HQ

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 2020.

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 from each of 7 areas of Rotherham, and two Trustees are elected from communities of interest. Up to 3 Trustees are co-opted by the trustees.

Objects

Objects of the Charity are:

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

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

Risk management

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

Statement of Public Benefit and Main Activities

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

Community capacity building

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. A number of Easter, Summer, Halloween and Christmas events were organised and supported by Rotherham Federation during the year, enabling groups to network and build their membership and local influence. Many of these events have provided great opportunities for family and intergenerational activities involving grandparents, parents and children. These included Rotherham Pride, Eastwood Funfest, Dinnington Carnival, Rotherham Show and many others.

Community capacity building (continued)

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, a place to meet 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.

We have enabled individuals and community groups to feel empowered to consult and converse with other local, voluntary and statutory organisations. Rotherham Federation facilitates local community groups to work together to benefit their communities and provide opportunities to network and build stronger relationships. The work Rotherham Federation does is about empowering people and groups so that everyone in Rotherham is stronger collectively and individually.

Enabling Community Voices

Throughout 2019 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 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 will focus more on training and support. Although we will continue to door knock and listen to local people, the key focus in year three will be 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.

Thurcroft 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.

In March 2019 Thurcroft 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 Thurcroft 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 Thurcroft going forward.

Social Action Hub

Throughout 2019 we have been able to offer a range of Community Organiser training to people from across the borough. The sessions have been well attended through the year by: local volunteers who want to become leaders and learn more about how to motivate their community, groups who want to become stronger in how they deliver their activities and frontline staff in other organisations. The sessions we have delivered are:

- Introduction to community organising
- Listening in community organising
- Building Power in community organising
- Taking action in community organising

The funding for this project ends in March 2020 after 3 years. We would like to thank CO Ltd for their support and investment in our work and look forward to working with them on new and different projects in the future.

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 begins on 1st April 2020. Our aspirations are to engage with and get more tenants involved in housing services in the future, support TARA's to achieve their ambitions and improve social isolation throughout the borough.

Tenants Conference: RMBC's Tenant Conference at New York Stadium on 10th July 2019 was hailed as a big success with over 100 tenants attending and positive feedback from most of those people there. The Community Group awards were a highlight of the morning with 12 groups achieving and gaining awards and cash prizes in 6 quality areas. Staff awards were also presented to those staff from RMBC, Fortem and Mears who had all achieved that little extra.

Shaping the Future of Area Housing Panels: Rotherham federation have been involved in the delivery of 3 pilot projects in the areas of Boston Castle, Wingfield and Wales wards. These "pilots" have been used to try out different approaches and methods which support tenants to become involved in a range of ways, such as how we can improve online decision making on projects and support panels to develop in more areas. The key is for local people to have their say on the improvements they want to see in their neighbourhoods.

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 will complete the review of "Aids and Adaptations" on the home and present that to the Senior Managers at RMBC.

Celebrating Success: On July 10th 2019, our member community groups were presented with awards in six quality areas at the Tenants Conference, New York Stadium. Gold awards were presented with a certificate and a £150 cash prize, and silver with a certificate and £50 cash prize.

Awards	Gold Winner	Silver Winner
Involving people	The Lings Monday Club	Swinburne Social Club
Making a difference	Swinton Community Focus Group	Canklow Rainbow Kids Club
Governance	Bakersfield Tara	Manor Farm Tara
Communication	Friends of Rawmarsh & Parkgate Green Spaces	Friends of Rosehill at the Pavillion
Policies	Kimberworth Park Tara	Crafty Ladies
Finance	Aston Tara	Treeton Community Centre

New Federation Member Groups 2019

- Other words for Anger (January 2019)
- Canklow Kidz (May 2019)
- Brinsworth and Catcliffe Local History Group (June 2019)
- Springwell TARA (October 2019)

Services to Community Led Organisations and TARA's

Developing Community Strength: 4 of our Welcome2Rotherfed Fund and Stationary Packs were given out to groups in 2019. Remember, as a Rotherham Federation Member, you are entitled to apply for both grants.

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 have also delivered a range of group training sessions such as food hygiene, health and safety, equality and diversity and safeguarding.

Digital Inclusion: In July 2019 we were successful with a grant to employ a Part Time Digital Inclusion Officer. Daniel Barron, or "Digital Dan" as he has become, started in post in September for a period of one year. We use this fund to engage with and support older people who are struggling to access online services and benefits, supporting them to develop the necessary skills and knowledge to make the most of the internet and providing them with the equipment to do so. This may be to pay their bills, communicate with their landlords, email, access money saving opportunities and socially interact with others reducing their levels of isolation and improving their social capital.

We continue to hold bimonthly meetings for the Digital Inclusion Network Meeting, this provides insight as to what is happening around the borough. Our Digital Champions offer support to get people "online" and Rotherham Federation of Communities released a small Digital Grant to get groups to try digital. Digital Champions are local people who are already using the internet and who will gain through training the skills needed to be a Volunteer Digital Champion and the necessary knowledge to help communicate the benefits of going online.

Supporting all Communities: Rotherham federation have continued to provide support and improve access to services for all residents across the borough. For example, earlier this year we worked with one of our TARA's, Deaf Futures, to create a funding bid to Awards 4 All, which secured £9,900 to run a number of social activities for deaf people over a 12 month period, somewhat of a lifeline for the group who now have some time/space to work on a sustainability strategy for future years.

Over a 12-month period there will be 50 weekly sessions organised with between 15-25 Deaf people attending each session. The sessions will take place at the Springwell Gardens community Centre in Rotherham, a base that the group have used previously and one they have become comfortable and synonymous with. The sessions will be open to all and include cooking, bingo, quizzes, arts and crafts, films, educational videos, as well as key speakers from local authorities, Police, DWP, etc. An Interpreter at the sessions will support with everyday things i.e. phone calls and letters to doctors, dentist, hospital, RMBC, Citizens Advice etc, something the hearing community take for granted.

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 2019. This has included mandatory Equality and Diversity training, finance/accounts awareness and mandatory Safeguarding training.

The Board of Trustees and the CEO held an "awayday" in the Summer. This session was not only a good teambuilding event but analysed the detail of our organisational aims/objectives as well as reviewing our governance targets and principles. All who were involved agreed that this was great learning day and progressive in terms of strengthening the Board both collectively and individually. Ongoing sessions such as this will take place each year.

Grant making policy

A Grant making Policy for the Charity was agreed by Trustees in June 2016. 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.

Grant making policy (continued)

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 principle funding of the charity has diversified this year from mainly grant only to Grants and Local Government Service Level Agreements. The Trustees are satisfied with the financial position of the charity and that the Charity have sufficient funds to cover all upcoming commitment.

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 company's trustees (directors):

Signed: *M Jacques*

Name and Position: Mrs Mary Jacques, Director

Date: 9-03-2020

Rotherham Federation of Communities Limited
Independent Examiners report to the Trustees (Directors)
for the year ended 31st January 2020

I report on the accounts of the Rotherham Federation of Communities Limited for the year ended 31 January 2020 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

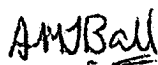
In connection with my examination, no matter has come to my attention:

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.



AMJ Ball BA FCA FCIE
Chartered Accountant
75, Banner Cross Road
Sheffield
S11 9HQ

Date: 9 March 2020

Rotherham Federation of Communities Limited
Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 31st January 2020

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2020	Total 2019
		£	£	£	£	£
Income and endowments from:	2					
Grants and donations		23,197	0	262,767	285,964	249,587
Charitable activities		162,807			162,807	161,840
Other trading activities		3,723		314	4,037	1,667
Investments		325			325	291
Other					0	0
Total		190,052	0	263,081	453,133	413,385
Expenditure on:	3					
Raising funds		602	0	3,307	3,909	6,037
Charitable activities		174,517	11,733	238,388	424,638	407,992
Other					0	0
Total		175,119	11,733	241,695	428,547	414,030
Net income/(expenditure)		14,933	-11,733	21,386	24,586	-645
Transfers between funds		-11,733	11,733	0	0	0
Net movement in funds after transfers		3,200	0	21,386	24,586	-645
Total funds brought forward		90,011	102,000	73,934	265,946	266,591
Total funds carried forward		93,211	102,000	95,320	290,531	265,946

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 2020

		Unrestricted Funds	Designated Funds	Restricted Funds	2020 Total	2019 Total
	Notes	£	£	£	£	£
Fixed Assets	5	0	0	0	0	0
Current Assets						
Debtors	6	587	0	0	587	994
Cash at bank & in hand		93,691	102,000	132,890	328,581	347,932
		94,277	102,000	132,890	329,167	348,926
Liabilities						
Creditors - amounts due within one year	6	-1,066	0	0	-1,066	-2,018
Deferred income	6	0	0	-37,570	-37,570	-80,963
		-1,066	0	-37,570	-38,636	-82,981
Net current assets		93,211	102,000	95,320	290,531	265,946
Net assets		93,211	102,000	95,320	290,531	265,946
Funds of the company						
Unrestricted Funds	7				93,211	90,011
Designated Funds					102,000	102,000
Restricted Funds					95,320	73,934
Total funds					290,531	265,946

For the year 31st January 2020, 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 company's trustees (directors):

Signed: *M Jacques*

Name and Position: Mrs Mary Jacques, Director

Date: 9-03-2020

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 2020 £	Total 2019 £
Grants and donations					
Big Lottery - Awards For All			9,974	9,974	0
Big Lottery - Big Local			97,625	97,625	54,532
Big Lottery - Reaching Communities				0	103,167
Big Lottery - Reaching Communities 2019			88,008	88,008	7,318
Banks fund				0	649
Deaf Futures			9,900	9,900	0
HMRC	3,000			3,000	3,000
CO Ltd				0	10,000
Donations	197		2,934	3,131	1,390
Garfield Weston	20,000			20,000	0
Held As Custodian			6,626	6,626	12,072
Reach				0	10,050
Rotherham MBC - Youth TARA				0	600
RMBC - Youth Club				0	1,490
Small grants			200	200	444
Social Action Hub			17,500	17,500	14,875
Tudor Trust			30,000	30,000	30,000
	23,197	0	262,767	285,964	249,587
Charitable activities					
Contract income - Housing Revenue Account	160,000			160,000	160,000
Contract income - Big Local	2,663			2,663	0
Training	144			144	1,840
	162,807	0	0	162,807	161,840
Raising funds					
Fundraising	3,723		314	4,037	1,667
Investments	325				
Bank interest				0	291

Rotherham Federation of Communities Limited
Notes to the financial statements
for the year ended 31st January 2020

3. Expenditure on

	General Fund £	Designated Fund £	Restricted Fund £	Total 2020 £	Total 2019 £
Raising funds					
Advertising and publicity	602	0	3,307	3,909	6,037
Charitable activities					
Direct costs					
Activity and project costs	2,364		24,414	26,778	29,717
Donations	317			317	0
Events and meetings	9,450		11,907	21,357	17,550
Examination of accounts	3,375			3,375	4,455
Grants	2,107		5,489	7,595	22,242
Group insurances			96	96	471
Interpreter	2,078		300	2,378	1,190
Photocopying Costs	53		100	153	941
Professional fees	853			853	0
Staff costs	59,391	5,017	128,128	192,537	164,184
Volunteer expense and training	2,747		2,752	5,499	7,633
Youth club			18,800	18,800	17,316
	82,735	5,017	191,985	279,737	265,700
Support costs					
Bank Charges			68	68	74
Equipment	960	0	2,084	3,044	1,774
ICT Support	999	0	1,166	2,164	2,111
Insurance	776	0	1,010	1,786	1,324
Membership & subscriptions	40			40	238
Photocopying	724	0	2,029	2,753	3,875
Postage, stationery & supplies	1,226	0	2,480	3,705	5,107
Professional Fees	11,086	4,925	3,169	19,180	28,854
Rent, rates, heat & light	2,070	0	2,470	4,540	7,043
Staff costs	66,382	1,791	22,891	91,064	72,117
Staff training and expenses	4,350		5,350	9,700	12,222
Telephones & broadband	1,869	0	2,364	4,233	4,206
	90,482	6,716	45,080	142,277	138,946
Governance					
Examination of accounts	250			250	250
Meeting costs - Trustees	1,050		1,323	2,373	3,097
	1,300	0	1,323	2,623	3,347

4. Grants made during the year

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

5. Fixed assets

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

6. Debtors and creditors

	2020	2019
	£	£
Trade debtors	0	10
Prepayments	587	984
	<u>587</u>	<u>994</u>
Creditors due in one year	1,066	2,018
Deferred income	37,570	80,963
	<u>38,636</u>	<u>82,981</u>

7. Movement of funds

	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
	£	£	£	£	£
Restricted funds					
Big Lottery - Big Local Plan	26,954	97,625	-79,708		44,871
Big Lottery - Reaching Communities	5,471		-5,471		0
Big Lottery - Reaching Communities 2019	1,117	88,008	-88,196		929
Big Lottery - Awards For All	0	9,974	-4,902		5,072
Small grants	0	200	-200		0
Deaf Futures	0	9,900	-375		9,525
Held as custodian	14,731	9,874	-5,985		18,621
CO Ltd - MSO	1,412		-1,412		0
Social Action Hub	1,783	17,500	-17,043		2,240
Tudor Trust	22,467	30,000	-38,405		14,062
Designated funds					
Redundancy and closure costs	102,000		-11,733	11,733	102,000
Unrestricted funds					
General funds	90,011	190,052	-175,118	-11,733	93,211
Total funds	265,946	453,133	-428,547	0	290,531

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	2020	2019
	£	£
Group without bank accounts	1,045	222
Big Local - Fundraising	17,576	14,509
	18,621	14,731

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	2020	2019
	£	£
Salaries	239,932	207,912
Social security costs	22,688	15,930
Pension	13,981	12,459
	276,601	236,301

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;

	2020	2019
	£	£
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.